

Vote Housing and Urban Development

APPROPRIATION MINISTER(S): Minister of Housing (M37)

DEPARTMENT ADMINISTERING THE VOTE: Ministry of Housing and Urban Development (A22)

RESPONSIBLE MINISTER FOR MINISTRY OF HOUSING AND URBAN DEVELOPMENT:
Minister of Housing

Overview of the Vote

The Minister of Housing is responsible for appropriations in Vote Housing and Urban Development for the 2025/26 financial year covering the following:

- a total of nearly \$2,198 million to secure the purchase and provision of social housing and associated support services
- a total of nearly \$1,684 million to achieve the outcome of advancing housing supply through the provision of infrastructure investment
- a total of \$1,152 million for loans to Kāinga Ora - Homes and Communities
- a total of nearly \$365 million to deliver transitional housing places and associated support services
- a total of just over \$303 million to increase investment into housing and infrastructure projects to enable urban development, regeneration and housing outcomes
- a total of \$300 million to support the Tāmaki regeneration programme and deliver new fit for purpose social housing
- a total of nearly \$210 million for operating expenses incurred with the facilitation, acquisition and development of land and residential properties through Kāinga Ora - Homes and Communities
- a total of just over \$152 million for the cost associated with the sale of land and dwellings of underwritten properties
- a total of nearly \$140 million for the amortisation of upfront payments and for residential development underwrite costs
- a total of just over \$113 million to increase the housing supply provided by Māori service providers
- a total of nearly \$101 million for acquisition, construction and provision of land and dwellings
- a total of nearly \$86 million for the fair-value write down of interest-free loans to suppliers of Land for Housing Deferred Settlements
- a total of just over \$68 million to assist with access to home ownership through the Progressive Home Ownership scheme
- a total of just over \$62 million to assist territorial authorities with interest-free loans through the Housing Infrastructure Fund to finance the infrastructure needed to unlock residential development
- a total of nearly \$57 million for operating expenses incurred with the facilitation, acquisition of land and dwellings held under the Buying Off the Plans and Land for Housing Programmes
- a total of nearly \$33 million to provide advice to support decision making by Ministers on government policy matters relating to housing and urban development, and Ministerial servicing and performance monitoring
- a total of just over \$28 million for managing and regulating housing and housing support providers (including Kāinga Ora - Homes and Communities) through negotiating, managing and paying contracts

- a total of just over \$21 million to increase the provision of affordable housing through new-build affordable housing for rent or home ownership
- a total of just over \$19 million for the delivery of services by Kāinga Ora - Homes and Communities that contribute to housing and urban development activity
- a total of nearly \$12 million for the provision of emergency housing accommodation
- a total of \$10 million for the transfer of Shovel Ready assets to Councils and other stakeholders
- a total of nearly \$5 million to increase the Māori housing capacity and capability of Māori housing providers to increase the supply of Māori housing
- a total of just over \$4 million to the delivery and evaluation of locally driven initiatives to respond to and prevent homelessness
- a total of nearly \$3 million for activities associated with the facilitation of the purchase and redevelopment of land for housing purposes
- a total of nearly \$1 million for payments made to Kāinga Ora - Homes and Communities and other mortgage providers to compensate for the difference between the cost of funds and the rate at which funds are lent, and to provide write-offs for loans.

The Minister of Housing is also responsible for a Departmental capital injection of just over \$1 million.

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

Details of Appropriations and Capital Injections

Annual Appropriations and Forecast Permanent Appropriations

Titles and Scopes of Appropriations by Appropriation Type	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Departmental Capital Expenditure			
Ministry of Housing and Urban Development - Capital Expenditure PLA (M37) (A22) This appropriation is limited to the purchase or development of assets by and for the use of the Ministry of Housing and Urban Development, as authorised by section 24(1) of the Public Finance Act 1989.	3,700	1,400	2,551
Total Departmental Capital Expenditure	3,700	1,400	2,551
Non-Departmental Output Expenses			
Contracted emergency housing accommodation and services (M37) (A22) This appropriation is limited to contracting with service providers for emergency housing accommodation (including ancillary services such as onsite management) and to supporting clients in contracted emergency housing to move into sustainable housing.	27,820	23,833	12,112
Kāinga Ora - Homes and Communities (M37) (A22) This appropriation is limited to the delivery of services by Kāinga Ora - Homes and Communities that contribute to housing and urban development activity.	58,097	58,097	18,549
Local Innovations and Partnerships (M37) (A22) This appropriation is limited to the delivery and evaluation of locally-driven initiatives to respond to and prevent homelessness.	6,202	6,202	4,803
Support Services to increase home ownership (M37) (A22) This appropriation is limited to the delivery of support services for applicants to progressive home ownership schemes.	5,000	5,000	2,000
Management of Crown Properties held under the Housing Act 1955 (M37) (A22) This appropriation is limited to the administration and management of Crown-owned properties held under the Housing Act 1955.	8	8	-
Total Non-Departmental Output Expenses	97,127	93,140	37,464
Benefits or Related Expenses			
First Home Grants (M37) (A22) This appropriation is limited to First Home Grants for people who meet the required eligibility criteria.	35,000	15,000	-
Total Benefits or Related Expenses	35,000	15,000	-
Non-Departmental Other Expenses			
Housing Assistance (M37) (A22) This appropriation is limited to payments made to Kāinga Ora and other mortgage providers to compensate for the difference between the cost of funds and the rate at which funds are lent, and provide write-offs for loans.	789	271	789
Total Non-Departmental Other Expenses	789	271	789

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Titles and Scopes of Appropriations by Appropriation Type			
Non-Departmental Capital Expenditure			
Refinancing of Crown loans to Kāinga Ora - Homes and Communities (M37) (A22) This appropriation is limited to refinancing existing Crown loans to Kāinga Ora - Homes and Communities and Housing New Zealand Limited.	-	-	283,442
Land purchase within the Housing Agency Account (M37) (A22) This appropriation is limited to the purchase of land for State Housing purposes in accordance with the Housing Act 1955.	9,028	5,604	-
Total Non-Departmental Capital Expenditure	9,028	5,604	283,442
Multi-Category Expenses and Capital Expenditure			
Amortisation of Upfront Payments MCA (M37) (A22) The single overarching purpose of this appropriation is to recognise the amortisation of prepaid expenses associated with implementation of government housing policy.	49,393	46,893	58,544
Non-Departmental Other Expenses			
<i>Amortisation of Upfront Payments - Affordable Housing Fund</i> This category is limited to the amortisation of contribution prepayments associated with the Affordable Rental Pathway within the Affordable Housing Fund.	6,892	4,392	10,000
<i>Amortisation of Upfront Payments - Community Housing Providers - Early Stage Operating Supplement</i> This category is limited to the amortisation of early stage operating funding provided to Community Housing Providers who provide Public Housing.	2,221	2,221	2,221
<i>Amortisation of Upfront Payments - He Kūku ki te Kāinga</i> This category is limited to the amortisation of prepayments of funding to increase the housing supply provided by Māori service providers.	34,425	34,425	38,520
<i>Amortisation of Upfront Payments - Māori Infrastructure Fund</i> This category is limited to the amortisation of prepayments of contributions for Māori infrastructure projects to advance development-ready land.	1,334	1,334	3,282
<i>Amortisation of Upfront Payments - Public Housing Upfront Capital Payments</i> This category is limited to the amortisation of upfront capital funding to Community Housing Providers who provide Public Housing.	4,120	4,120	4,120
<i>Amortisation of Upfront Payments - Transitional Housing Providers</i> This category is limited to the amortisation of prepayments of upfront funding to Transitional Housing Providers who provide transitional housing.	401	401	401
Housing Programme Fair Value Impairment Loss and Inventory Disposal MCA (M37) (A22) The single overarching purpose of this appropriation is to recognise the non-cash expenses associated with implementation of government housing policy.	194,124	146,706	224,906
Non-Departmental Other Expenses			
<i>Sale of Developments Underwritten - Costs</i> This category is limited to the expenses incurred as part of the sale of underwritten developments incurred under the Supporting Stalled and At-Risk Developments Scheme.	63,380	63,380	24,633
<i>Sale of Land and Dwellings - Costs</i> This category is limited to the expenses incurred as part of the sale of land and dwellings.	53,924	53,924	114,453
<i>Fair Value Impairment Loss - Affordable Housing Fund</i> This category is limited to the expense incurred in the fair-value impairment loss and any consequent write off arising from loans from the Affordable Housing Fund.	21,000	-	-
Non-Departmental Capital Expenditure			
<i>Land for Housing - Deferred Settlements</i> This category is limited to deferred settlement agreements associated with land sales.	55,820	29,402	85,820

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Titles and Scopes of Appropriations by Appropriation Type			
Managing the Housing and Urban Development Portfolio MCA (M37) (A22) The single overarching purpose of this appropriation is to improve the functioning of the housing sector by providing good quality advice to Ministers and effective departmental operations.	68,293	68,293	63,562
Departmental Output Expenses			
<i>Facilitating the Purchase and redevelopment of land for housing purposes</i> This category is limited to the activities associated with the facilitation of the purchase and redevelopment of land for housing purposes.	6,799	6,799	2,796
<i>Management of Housing Provision and Services</i> This category is limited to managing and regulating housing and housing support providers (including Kāinga Ora) through negotiating, managing and paying contracts.	23,227	23,227	27,628
<i>Policy Advice and Ministerial Servicing</i> This category is limited to advice to support decision making by Ministers on government policy matters relating to housing and urban development, and Ministerial servicing and performance monitoring.	38,267	38,267	33,138
Social Housing MCA (M37) (A22) The single overarching purpose of this appropriation is to secure and purchase the provision of social housing and associated support services.	2,034,422	1,916,864	2,198,266
Non-Departmental Output Expenses			
<i>Community Group Housing Market Rent Top-Up</i> The category is limited to the provision of funding to Kāinga Ora to pay the difference between the contracted rent with each Community Group Housing provider and market rent for the leased properties.	-	-	13,891
<i>Purchase of Social Housing Provision</i> This category is limited to purchasing the provision of social housing and related services from social housing providers.	1,933,094	1,809,796	2,065,966
<i>Services for People in Need of or at risk of Needing Social Housing</i> This category is limited to the provision of support services to those in need of social housing or those at risk of entering or exiting social housing.	101,028	106,768	108,205
<i>Services Related to the Provision of Social Housing</i> This category is limited to the provision of services related to the provision of social housing by a social housing provider.	300	300	300
Non-Departmental Other Expenses			
<i>Community Housing Rent Relief</i> The category is limited to the provision of rent relief fund Community Group Housing providers for the sole purpose of helping them meet their contracted rent payments.	-	-	4,104
Non-Departmental Capital Expenditure			
<i>Acquisition and Improvement of Community Group Housing Properties</i> The category is limited to the providing debt or equity to Kāinga Ora to acquire, modernise or reconfigure properties leased by Community Housing Providers.	-	-	5,800
Transitional Housing MCA (M37) (A22) The single overarching purpose of this appropriation is to fund the delivery of transitional housing places and services in New Zealand.	435,582	393,665	365,174
Non-Departmental Output Expenses			
<i>Provision of Transitional Housing Places</i> This category is limited to supporting transitional housing providers to provide transitional housing places.	207,617	189,742	165,047
<i>Transitional Housing Services</i> This category is limited to payments to transitional housing providers to cover tenancy and property management, and services to support tenants in transitional housing to move into sustainable housing.	227,965	203,923	200,127

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Titles and Scopes of Appropriations by Appropriation Type			
Upfront Payments MCA (M37) (A22) The single overarching purpose of this appropriation is to record the prepayment of expenses associated with implementation of government housing policy.	357,979	305,790	118,000
Non-Departmental Capital Expenditure			
<i>Community Housing Providers - Early Stage Operating Supplement</i> This category is limited to early-stage operating funding to Community Housing Providers who provide Public Housing.	52,372	52,372	10,500
<i>He Kūku ki te Kāinga - Increasing Māori Housing Supply - prepayment of upfront funds</i> This category is limited to the prepayment of funding to increase the housing supply provided by Māori service providers.	126,541	126,541	107,500
<i>Affordable Housing Fund - Prepayment of Grants</i> This category is limited to the prepayments of contributions to providers of affordable rentals within the Affordable Housing Fund.	123,215	71,026	-
<i>Māori Infrastructure Projects - Prepayment of Upfront Funds</i> This category is limited to the prepayment of contributions for Māori infrastructure projects to advance development-ready land.	47,830	47,830	-
<i>Transitional Housing Providers - Prepayment of Upfront Funds</i> This category is limited to the prepayment of upfront funding to Transitional Housing Providers who provide transitional housing.	8,021	8,021	-
Community Group Housing MCA (M37) (A22) The single overarching purpose of this appropriation is to purchase housing services from Kāinga Ora and Community Group Housing providers to maintain the supply of tenanted Community Group Housing properties.	31,495	31,491	-
Non-Departmental Output Expenses			
<i>Community Group Housing Market Rent Top-Up</i> This category is limited to the provision of funding to Kāinga Ora to pay the difference between the contracted rent with each Community Group Housing provider and market rent for the leased properties.	21,591	21,591	-
Non-Departmental Other Expenses			
<i>Community Housing Rent Relief</i> This category is limited to the provision of a rent relief fund to Community Group Housing providers for the sole purpose of helping them meet their contracted rent payments.	4,104	4,100	-
Non-Departmental Capital Expenditure			
<i>Acquisition and Improvement of Community Group Housing Properties</i> This category is limited to providing debt or equity to Kāinga Ora to acquire, modernise or reconfigure properties leased by Community Housing Providers.	5,800	5,800	-
Total Multi-Category Expenses and Capital Expenditure	3,171,288	2,909,702	3,028,452
Total Annual Appropriations and Forecast Permanent Appropriations	3,316,932	3,025,117	3,352,698

Multi-Year Appropriations

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Non-Departmental Output Expenses		
Affordable Housing Fund (M37) (A22) This appropriation is limited to expenses incurred in increasing the provision of affordable housing, through supporting the development of new-build affordable housing for rent or home ownership. Commences: 01 July 2022 Expires: 30 June 2027	Original Appropriation Adjustments to 2023/24 Adjustments for 2024/25 Adjusted Appropriation Actual to 2023/24 Year End Estimated Actual for 2024/25 Estimate for 2025/26 Estimated Appropriation Remaining	294,000 (60,000) (122,674) 111,326 10,520 79,021 20,786 999
Authority for the Residential Property Management Regime (M37) (A22) This appropriation is limited to the costs of the Real Estate Authority to establish its role as the Authority of the residential property management regime, and the Authority's initial operating costs of regulating the residential property management regime. Commences: 01 July 2023 Expires: 30 June 2027	Original Appropriation Adjustments to 2023/24 Adjustments for 2024/25 Adjusted Appropriation Actual to 2023/24 Year End Estimated Actual for 2024/25 Estimate for 2025/26 Estimated Appropriation Remaining	7,510 - (7,323) 187 187 - - -
Buying off the Plans Programme (M37) (A22) This appropriation is limited to the provision of dwellings for the Buying off the Plans programme. Commences: 01 July 2022 Expires: 30 June 2027	Original Appropriation Adjustments to 2023/24 Adjustments for 2024/25 Adjusted Appropriation Actual to 2023/24 Year End Estimated Actual for 2024/25 Estimate for 2025/26 Estimated Appropriation Remaining	271,500 (37,000) - 234,500 23,882 73,710 31,689 105,219
He Kūku ki te Kāinga - Increasing Māori Housing Supply (M37) (A22) This appropriation is limited to increasing the housing supply provided by Māori service providers. Commences: 01 July 2025 Expires: 30 June 2030	Original Appropriation Adjustments to 2023/24 Adjustments for 2024/25 Adjusted Appropriation Actual to 2023/24 Year End Estimated Actual for 2024/25 Estimate for 2025/26 Estimated Appropriation Remaining	112,653 - - 112,653 - - 49,565 63,088
He Kūku ki te Kāinga - Increasing Māori Housing Supply (M37) (A22) This appropriation is limited to increasing the housing supply provided by Māori service providers. Commences: 01 July 2022 Expires: 30 June 2025	Original Appropriation Adjustments to 2023/24 Adjustments for 2024/25 Adjusted Appropriation Actual to 2023/24 Year End Estimated Actual for 2024/25 Estimate for 2025/26 Estimated Appropriation Remaining	190,550 (120,187) - 70,363 38,639 14,324 - 17,400

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Infrastructure Investment to Progress Urban Development (M37) (A22) This appropriation is limited to investment into housing and infrastructure projects to enable urban development, regeneration and housing outcomes. Commences: 01 July 2024 Expires: 30 June 2029	Original Appropriation	68,010
	Adjustments to 2023/24	-
	Adjustments for 2024/25	18,840
	Adjusted Appropriation	86,850
	Actual to 2023/24 Year End	-
	Estimated Actual for 2024/25	59,308
	Estimate for 2025/26	19,740
	Estimated Appropriation Remaining	7,802
Land for Housing Programme (M37) (A22) This appropriation is limited to the acquisition and provision of land for the Land for Housing programme. Commences: 01 July 2022 Expires: 30 June 2027	Original Appropriation	294,218
	Adjustments to 2023/24	141,781
	Adjustments for 2024/25	(25,700)
	Adjusted Appropriation	410,299
	Actual to 2023/24 Year End	66,462
	Estimated Actual for 2024/25	274,918
	Estimate for 2025/26	68,919
	Estimated Appropriation Remaining	-
Operating the Buying off the Plans Programme (M37) (A22) This appropriation is limited to the operating expenses incurred in relation to the facilitation and acquisition of the Buying off the Plans programme. Commences: 01 July 2022 Expires: 30 June 2027	Original Appropriation	3,000
	Adjustments to 2023/24	5,000
	Adjustments for 2024/25	-
	Adjusted Appropriation	8,000
	Actual to 2023/24 Year End	432
	Estimated Actual for 2024/25	1,843
	Estimate for 2025/26	792
	Estimated Appropriation Remaining	4,933
Operating the Land for Housing Programme (M37) (A22) This appropriation is limited to the holding costs incurred for land acquired and developed under the Land for Housing Programme. Commences: 01 July 2022 Expires: 30 June 2027	Original Appropriation	7,000
	Adjustments to 2023/24	13,287
	Adjustments for 2024/25	1,900
	Adjusted Appropriation	22,187
	Actual to 2023/24 Year End	8,129
	Estimated Actual for 2024/25	6,096
	Estimate for 2025/26	4,209
	Estimated Appropriation Remaining	3,753
Progressing the Pipeline of Māori Housing 2022 - 2025 (M37) (A22) This appropriation is limited to interventions that develop Māori housing capability across the Māori housing continuum, and reduce technical and cost barriers to increasing the supply of Māori housing. Commences: 01 July 2022 Expires: 30 June 2025	Original Appropriation	24,000
	Adjustments to 2023/24	10,155
	Adjustments for 2024/25	(9,745)
	Adjusted Appropriation	24,410
	Actual to 2023/24 Year End	21,736
	Estimated Actual for 2024/25	2,674
	Estimate for 2025/26	-
	Estimated Appropriation Remaining	-

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$'000
Non-Departmental Other Expenses		
Kāinga Ora Land Programme (M37) (A22) This appropriation is limited to operating expenditure including write downs incurred in the facilitation, acquisition, and development of land and residential properties through Kāinga Ora. Commences: 01 July 2021 Expires: 30 June 2026	Original Appropriation Adjustments to 2023/24 Adjustments for 2024/25 Adjusted Appropriation Actual to 2023/24 Year End Estimated Actual for 2024/25 Estimate for 2025/26 Estimated Appropriation Remaining	230,000 (5,000) - 225,000 9,816 4,945 210,239 -
Land for Housing Operations (M37) (A22) This appropriation is limited to operating expenditure incurred in the facilitation, acquisition, and development of land and residential properties, through the Land for Housing Programme. Commences: 01 July 2021 Expires: 30 June 2026	Original Appropriation Adjustments to 2023/24 Adjustments for 2024/25 Adjusted Appropriation Actual to 2023/24 Year End Estimated Actual for 2024/25 Estimate for 2025/26 Estimated Appropriation Remaining	50,000 69,858 (3,981) 115,877 61,699 2,078 52,100 -
Land for Housing Programme - developers' loans - Fair value write down (M37) (A22) This appropriation is limited to the expense incurred in the fair-value write down of interest-free loans offered to developers under the Land for Housing programme. Commences: 01 September 2021 Expires: 30 June 2025	Original Appropriation Adjustments to 2023/24 Adjustments for 2024/25 Adjusted Appropriation Actual to 2023/24 Year End Estimated Actual for 2024/25 Estimate for 2025/26 Estimated Appropriation Remaining	11,700 (3,242) - 8,458 8,458 - - -
Transfer of infrastructure assets to Councils and other Stakeholders (M37) (A22) This appropriation is limited to expenses incurred in transferring infrastructure assets to Councils and other Stakeholders. Commences: 01 July 2024 Expires: 30 June 2029	Original Appropriation Adjustments to 2023/24 Adjustments for 2024/25 Adjusted Appropriation Actual to 2023/24 Year End Estimated Actual for 2024/25 Estimate for 2025/26 Estimated Appropriation Remaining	75,000 - 8,100 83,100 - 73,100 10,000 -
Non-Departmental Capital Expenditure		
Housing Infrastructure Fund Loans (M37) (A22) This appropriation is limited to interest-free loans from the Housing Infrastructure Fund of a duration of ten years or under to Territorial Local Authorities to finance the infrastructure needed to unlock residential development. Commences: 01 July 2023 Expires: 30 June 2028	Original Appropriation Adjustments to 2023/24 Adjustments for 2024/25 Adjusted Appropriation Actual to 2023/24 Year End Estimated Actual for 2024/25 Estimate for 2025/26 Estimated Appropriation Remaining	215,301 99,428 - 314,729 64,697 73,203 61,832 114,997

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Kāinga Ora - Homes and Communities Crown Lending Facility (M37) (A22) This appropriation is limited to loans to Kāinga Ora - Homes and Communities (and any of its subsidiaries). Commences: 01 October 2022 Expires: 30 June 2027	Original Appropriation	12,724,000
	Adjustments to 2023/24	-
	Adjustments for 2024/25	-
	Adjusted Appropriation	12,724,000
	Actual to 2023/24 Year End	6,250,000
	Estimated Actual for 2024/25	1,885,000
	Estimate for 2025/26	1,152,000
	Estimated Appropriation Remaining	3,437,000
Kāinga Ora - Homes and Communities Private Debt Refinancing Facility (M37) (A22) This appropriation is limited to loans to Kāinga Ora - Homes and Communities (and any of its subsidiaries) for the purpose of refinancing private debt. Commences: 01 October 2022 Expires: 30 June 2027	Original Appropriation	450,000
	Adjustments to 2023/24	3,165,000
	Adjustments for 2024/25	-
	Adjusted Appropriation	3,615,000
	Actual to 2023/24 Year End	450,000
	Estimated Actual for 2024/25	1,925,000
	Estimate for 2025/26	-
	Estimated Appropriation Remaining	1,240,000
Land for Housing Programme - developers' loan payments (M37) (A22) This appropriation is limited to interest-free loans related to development payments to developers under the Land for Housing programme. Commences: 01 September 2021 Expires: 30 June 2025	Original Appropriation	42,500
	Adjustments to 2023/24	100
	Adjustments for 2024/25	8,300
	Adjusted Appropriation	50,900
	Actual to 2023/24 Year End	41,080
	Estimated Actual for 2024/25	9,820
	Estimate for 2025/26	-
	Estimated Appropriation Remaining	-
Land for Housing Programme - developers' loan payments (M37) (A22) This appropriation is limited to interest-free loans related to development payments to developers under the Land for Housing programme. Commences: 01 July 2025 Expires: 30 June 2030	Original Appropriation	17,400
	Adjustments to 2023/24	-
	Adjustments for 2024/25	-
	Adjusted Appropriation	17,400
	Actual to 2023/24 Year End	-
	Estimated Actual for 2024/25	-
	Estimate for 2025/26	13,300
	Estimated Appropriation Remaining	4,100
Progressive Home Ownership Fund (M37) (A22) This appropriation is limited to addressing housing affordability issues by assisting access to home ownership through progressive home ownership schemes. Commences: 01 July 2024 Expires: 30 June 2029	Original Appropriation	162,381
	Adjustments to 2023/24	-
	Adjustments for 2024/25	30,867
	Adjusted Appropriation	193,248
	Actual to 2023/24 Year End	-
	Estimated Actual for 2024/25	93,910
	Estimate for 2025/26	66,435
	Estimated Appropriation Remaining	32,903

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Tāmaki Regeneration Company Limited - Equity Injection (M37) (A22) This appropriation is limited to the provision of an equity injection to Tāmaki Regeneration Company Limited. Commences: 01 July 2023 Expires: 30 June 2027	Original Appropriation	870,000
	Adjustments to 2023/24	1,900
	Adjustments for 2024/25	-
	Adjusted Appropriation	871,900
	Actual to 2023/24 Year End	62,000
	Estimated Actual for 2024/25	98,000
	Estimate for 2025/26	300,000
	Estimated Appropriation Remaining	411,900

Multi-Year Multi-Category Appropriations

Title, Overarching Purpose and Period of Appropriations and Type and Scope of Categories	Appropriations, Adjustments and Use	\$000
Housing Acceleration Fund (M37) (A22) The single overarching purpose of this appropriation is to achieve the outcome of advancing housing supply through the provision of infrastructure investment. Commences: 01 July 2021 Expires: 30 June 2026	Original Appropriation	3,729,000
	Adjustments to 2023/24	(648,592)
	Adjustments for 2024/25	(169,608)
	Adjusted Appropriation	2,910,800
	Actual to 2023/24 Year End	748,926
	Estimated Actual for 2024/25	478,139
	Estimate for 2025/26	1,683,735
	Estimated Appropriation Remaining	-
Non-Departmental Capital Expenditure <i>Investment in Crown-owned Entities to Advance Development-Ready Land</i> This category is limited to investments in Crown-owned entities to increase the amount of development-ready land.	Original Amount	1,682,000
	Adjustments to 2023/24	(11,719)
	Adjustments for 2024/25	(125,000)
	Adjusted Amount	1,545,281
	Actual to 2023/24 Year End	619,692
	Estimated Actual for 2024/25	290,558
	Estimate for 2025/26	635,031
	Estimated Amount Remaining	-
Non-Departmental Other Expenses <i>Investment in Infrastructure to Advance Development-Ready Land</i> This category is limited to contributions for infrastructure projects to advance development-ready land.	Original Amount	2,047,000
	Adjustments to 2023/24	(636,873)
	Adjustments for 2024/25	(44,608)
	Adjusted Amount	1,365,519
	Actual to 2023/24 Year End	129,234
	Estimated Actual for 2024/25	187,581
	Estimate for 2025/26	1,048,704
	Estimated Amount Remaining	-

Title, Overarching Purpose and Period of Appropriations and Type and Scope of Categories	Appropriations, Adjustments and Use	\$000
Residential Development Underwrite (M37) (A22)	Original Appropriation	142,826
The single overarching purpose of this appropriation is to record purchase costs and associated expenses incurred in acquiring, holding and on-selling homes under the residential development underwrite.	Adjustments to 2023/24	-
	Adjustments for 2024/25	-
Commences: 01 October 2024	Adjusted Appropriation	142,826
Expires: 30 June 2029	Actual to 2023/24 Year End	-
	Estimated Actual for 2024/25	-
	Estimate for 2025/26	81,326
	Estimated Appropriation Remaining	61,500
Non-Departmental Output Expenses		
<i>Operating the Residential Development Underwrite</i>	Original Amount	18,000
This category is limited to expenses incurred in relation to the facilitation, acquisition and subsequent on-sale of homes or developments in the Residential Development Underwrite.	Adjustments to 2023/24	-
	Adjustments for 2024/25	-
	Adjusted Amount	18,000
	Actual to 2023/24 Year End	-
	Estimated Actual for 2024/25	-
	Estimate for 2025/26	9,000
	Estimated Amount Remaining	9,000
<i>Residential Development Underwrite Purchase</i>	Original Amount	124,826
This category is limited to expenses incurred in the provision of purchasing homes under the Residential Development Underwrite.	Adjustments to 2023/24	-
	Adjustments for 2024/25	-
	Adjusted Amount	124,826
	Actual to 2023/24 Year End	-
	Estimated Actual for 2024/25	-
	Estimate for 2025/26	72,326
	Estimated Amount Remaining	52,500

Total Annual Appropriations and Forecast Permanent Appropriations and Multi-Year Appropriations

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Annual Appropriations and Forecast Permanent Appropriations	3,316,932	3,025,117	3,352,698
Total Forecast MYA Non-Departmental Output Expenses	529,294	511,894	195,700
Total Forecast MYA Non-Departmental Other Expenses	80,123	80,123	272,339
Total Forecast MYA Non-Departmental Capital Expenditure	4,084,933	4,084,933	1,593,567
Total Forecast MYA Multi-Category Expenses and Capital Expenditure	478,139	478,139	1,765,061
Total Annual Appropriations and Forecast Permanent Appropriations and Multi-Year Appropriations	8,489,421	8,180,206	7,179,365

Capital Injection Authorisations

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Ministry of Housing and Urban Development - Capital Injection (M37) (A22)	2,300	2,300	1,151

Supporting Information

Part 1 - Vote as a Whole

1.1 - New Policy Initiatives

Policy Initiative	Appropriation	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Te Puni Kokiri transfer of Whai Kāinga Whai Oranga to Ministry of Housing and Urban Development	He Kūkū ki te Kāinga - Increasing Māori Housing Supply (MYA) Non-Departmental Output Expense	-	15,832	-	-	-
Refinancing of Crown loans to Kāinga Ora - Homes and Communities	Refinancing of Crown loans to Kāinga Ora - Homes and Communities Non-Department Capital Expense	-	283,442	331,148	290,989	99,832
Housing Portfolio Funding for Cost Pressures	Social Housing (MCA) Purchase of Social Housing Provision Non-Departmental Output Expense	-	-	-	23,068	32,546
Housing Portfolio Funding for Cost Pressures	Social Housing (MCA) Services for People in Need of or at risk of Needing Social Housing Non-Department Output Expense	3,906	11,629	19,562	28,226	36,740
Housing Portfolio Funding for Cost Pressures	Transitional Housing (MCA) Provision of Transitional Housing Places Non-Departmental Output Expense	-	-	-	9,334	17,482
Housing Portfolio - New Social Housing and Affordable Rental Investments	He Kūkū ki te Kāinga- Increasing Māori Housing Supply (MYA) Non-Departmental Output Expense	-	19,500	24,376	4,875	-
Housing Portfolio - New Social Housing and Affordable Rental Investments	Social Housing (MCA) Purchase of Social Housing Provision Non-Departmental Capital Expense	-	29,000	33,000	33,000	33,000
Housing Portfolio - New Social Housing and Affordable Rental Investments	Upfront Payments (MCA) Community Housing Providers - Early-Stage Operating Supplement Non-Departmental Capital Expense	-	-	-	-	40,000

Policy Initiative	Appropriation	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Housing Portfolio - New Social Housing and Affordable Rental Investments	He Kūkū ki te Kāinga - Increasing Māori Housing Supply - prepayment of upfront funds Non-Departmental Capital Expense	-	60,500	75,625	15,131	-
Housing Portfolio Savings to Enable Flexible Fund and New Investment	Contracted emergency housing accommodation and services Non-Departmental Output Expense	-	(483)	(5,061)	-	-
Housing Portfolio Savings to Enable Flexible Fund and New Investment	He Kūkū ki te Kāinga- Increasing Māori Housing Supply (MYA) Non-Departmental Output Expense	-	-	-	(42,163)	(59,942)
Housing Portfolio Savings to Enable Flexible Fund and New Investment	Kāinga Ora - Homes and Communities Non-Departmental Output Expense	-	(17,900)	(17,900)	-	-
Housing Portfolio Savings to Enable Flexible Fund and New Investment	Housing Acceleration Fund MYA/MCA Investment in Crown-owned Entities to Advance Development-Ready Land Non-Departmental Other Expense	-	(44,608)	-	-	-
Housing Portfolio Savings to Enable Flexible Fund and New Investment	Progressing the Pipeline of Māori Housing Non-Departmental Output Expense	(9,745)	(5,000)	(5,000)	(5,000)	-
Housing Portfolio Savings to Enable Flexible Fund and New Investment	Fair Value Impairment Loss - Housing Infrastructure Fund Non-Departmental Other Expense	(5,157)	-	-	-	-
Housing Portfolio Savings to Enable Flexible Fund and New Investment	He Kūkū ki te Kāinga - Increasing Māori Housing Supply - prepayment of upfront funds Non-Departmental Capital Expense	(89,347)	(36,117)	(50,850)	(44,350)	(20,870)
Housing Portfolio Savings to Enable Flexible Fund and New Investment	Māori Infrastructure Projects - Prepayment of Upfront Funds Non-Departmental Capital Expense	(14,513)	(22,419)	-	-	-
Housing Portfolio Savings to Offset Cost Pressures	Contracted emergency housing accommodation and services Non-Departmental Output Expense	-	(15,885)	(23,419)	(28,480)	(28,480)

Policy Initiative	Appropriation	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Housing Portfolio Savings to Offset Cost Pressures	He Kūkū ki te Kāinga- Increasing Māori Housing Supply (MYA) Non-Departmental Output Expense	-	-	-	(2,699)	(13,839)
Housing Portfolio Savings to Offset Cost Pressures	Kāinga Ora - Homes and Communities Non-Departmental Output Expense	-	-	-	(17,900)	(17,900)
Housing Portfolio Savings to Offset Cost Pressures	Far Value Impairment Loss - Housing Infrastructure Fund Non-Departmental Other Expense	(3,906)				
Housing Portfolio Savings to Offset Cost Pressures	Transitional Housing (MCA) Transitional Housing Services Non-Departmental Output Expense	-	-	-	(15,000)	(30,000)
Large-Scale Project Savings	Housing Acceleration Fund (MCA MYA) Investment in Crown-owned Entities to Advance Development-Ready Land Non-Departmental Capital Expense	-	(125,000)	-	-	-
Early-Stage Operating Supplement - Additional Funding	Up-Front Payments (MCA) Community Housing Providers - Early Stage Operating Supplement Non-Departmental Capital expense	-	10,500	31,500	-	-
Flexible Fund for New Social and Affordable Housing Investments - Tagged Operating and Capital Contingencies	Operating Contingency	-	-	-	15,842	25,365
Flexible Fund for New Social and Affordable Housing Investments - Tagged Operating and Capital Contingencies	Capital Contingency	-	18,905	18,905	-	-
Total Initiatives		(118,762)	181,896	431,886	241,828	81,421

1.2 - Trends in the Vote

Summary of Financial Activity

	2020/21	2021/22	2022/23	2023/24	2024/25		2025/26			2026/27	2027/28	2028/29
	Actual \$000	Actual \$000	Actual \$000	Actual \$000	Final 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	344,854	321,463	209,989	279,790	626,421	605,034	-	233,164	233,164	188,575	31,256	25,942
Benefits or Related Expenses	80,693	39,247	61,970	68,001	35,000	15,000	N/A	-	-	-	-	-
Borrowing Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	757	34,591	57,590	12,536	80,912	80,394	-	273,128	273,128	46,789	46,789	46,789
Capital Expenditure	192,509	172,688	2,803,390	4,419,631	4,097,661	4,091,937	2,551	1,877,009	1,879,560	5,527,449	1,238,388	1,526,232
Intelligence and Security Department Expenses and Capital Expenditure	-	-	-	-	-	-	-	N/A	-	-	-	-
Multi-Category Expenses and Capital Expenditure (MCA)												
<i>Output Expenses</i>	<i>1,606,815</i>	<i>1,814,831</i>	<i>1,879,272</i>	<i>2,127,463</i>	<i>2,559,888</i>	<i>2,400,413</i>	<i>63,562</i>	<i>2,634,862</i>	<i>2,698,424</i>	<i>2,759,184</i>	<i>2,697,245</i>	<i>2,701,375</i>
<i>Other Expenses</i>	<i>27,224</i>	<i>28,534</i>	<i>174,576</i>	<i>266,936</i>	<i>379,382</i>	<i>355,878</i>	<i>-</i>	<i>1,250,438</i>	<i>1,250,438</i>	<i>148,261</i>	<i>171,153</i>	<i>173,428</i>
<i>Capital Expenditure</i>	<i>6,051</i>	<i>5,800</i>	<i>320,995</i>	<i>611,477</i>	<i>710,157</i>	<i>631,550</i>	<i>N/A</i>	<i>844,651</i>	<i>844,651</i>	<i>300,455</i>	<i>76,751</i>	<i>101,620</i>
Total Appropriations	2,258,903	2,417,154	5,507,782	7,785,834	8,489,421	8,180,206	66,113	7,113,252	7,179,365	8,970,713	4,261,582	4,575,386
Crown Revenue and Capital Receipts												
Tax Revenue	-	-	-	-	-	-	N/A	-	-	-	-	-
Non-Tax Revenue	105,138	24,875	45,598	32,731	119,501	139,286	N/A	139,286	139,286	80,126	116,539	116,539
Capital Receipts	-	-	-	-	-	-	N/A	-	-	-	-	-
Total Crown Revenue and Capital Receipts	105,138	24,875	45,598	32,731	119,501	139,286	N/A	139,286	139,286	80,126	116,539	116,539

Note - where restructuring of the vote 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 may not equal Total Annual Appropriations and Forecast Permanent Appropriations and Multi-Year Appropriations in the Details of Appropriations and Capital Injections.

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

There have been no restructuring adjustments to prior year information in the Summary of Financial Activity table.

1.3 - Analysis of Significant Trends

Operating Expenditure

The significant increases in the trend for operating expenditure from 2020/21 and outyears is mainly driven by:

- the implementation of the Housing Acceleration Fund from 2021/22 for \$2,047 million (operating component only), with subsequent reductions in funding of \$637 million up to Budget 2024. Budget 2025 reprioritises \$45 million from the Housing Acceleration Fund (Operating component) to fund cost pressures and new housing investment
- the increase in funding for the provision of Social Housing Places and Services funded in Budget 2022, Budget 2023 and Budget 2024. Budget 2025 has reprioritised nearly \$41 million into Social Housing for cost pressures in 2025/26, with a further \$239 million reprioritised into Social Housing over 2026/27-2028/29
- the implementation of the Affordable Housing Fund from 2022/23 for \$294 million with subsequent reductions in funding of \$60 million up to Budget 2024, and a further reduction of \$123 million in Budget 2025
- Kāinga Ora Homes and Communities funding of \$63 million in 2021/22 and \$71 million in 2022/23, and subsequent funding received in of \$72 million in 2023/24, and \$35 million in 2024/25, reducing to a baseline of nearly \$19 million from 2025/26 as a result of Budget 2025 savings initiatives
- funding received in 2023/24 and 2024/25 for Transitional Housing Motels - Extending Funding in Budget 2023 and a net funding return of \$19 million through Budget 2025. This funding has been reprioritised to new spending and cost pressures within Vote Housing
- Contracted Emergency Housing has had \$16 million reprioritised from 2024/25 to fund cost pressures and new spending initiatives, with a further \$85 million reprioritised out over 2026/27-2028/29.

Capital Expenditure

The significant increases in the trend for capital expenditure is mainly driven by:

- Kāinga Ora - Homes and Communities Crown Lending Facility in 2022/23 for \$3,250 million and subsequent funding received of \$10,574 million from 2023/24 onwards. From 2025/26, \$1,006 million has been transferred from Vote Finance to Vote Housing to group all Kāinga Ora debt in Vote Housing
- Kāinga Ora - Homes and Communities Private Debt Refinancing Facility established in 2022/23 for \$450 million, and subsequent funding received in Budget 2024 and Budget 2025 of \$4,065 million and \$1,425 million respectively. This debt programme is forecast to finish in 2026/27
- the implementation of the Housing Acceleration Fund from 2021/22 for \$1,682 million (capital component only), with a reduction in funding of \$12 million to 2023/24 and a further \$125 million funding reduction in Budget 2025 for additional Large-Scale Project savings, which has been reprioritised to new spending initiatives over the forecast period

- funding of \$870 million via Budget 2023 for an equity injection into Tāmaki Regeneration Company Limited
- funding received for Upfront Payments of \$56 million 2021/22 and subsequent funding received in Budget 2023 and Budget 2024. Budget 2025 has reprioritised almost \$13 million into Upfront Payments for additional Māori and Community Housing Supply in 2025/26, with a net funding increase of \$6 million from 2026/27 - 2028/29 to fund new social housing.

1.4 - Reconciliation of Changes in Appropriation Structure

		Old Structure		New Structure		
2024/25 Appropriations in the 2024/25 Structure	2024/25 (Current) \$000	Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2024/25 Appropriations in the 2025/26 Structure	2024/25 (Restated) \$000	2025/26 \$000
<i>Vote Housing</i>						
Multi-category Expenses and Capital Expenditure						
<i>Community Group Housing MCA</i>						
Non-Departmental Output Expenses						
Community Group Housing Market Rent Top-Up	21,591	Transferred to Social Housing MCA	(21,591)			
Non-Departmental Other Expenses						
Community Housing Rent Relief	4,104	Transferred to Social Housing MCA	(4,104)			
Non-Departmental Capital Expenditure						
Acquisition and Improvement of Community Group Housing Properties	5,800	Transferred to Social Housing MCA	(5,800)			
<i>Social Housing MCA</i>						
Non-Departmental Output Expenses						
Community Group Housing Market Rent Top-Up		Transferred from Community Group Housing MCA	21,591	Community Group Housing Market Rent Top-Up	21,591	13,891
Non-Departmental Other Expenses						
Community Housing Rent Relief		Transferred from Community Group Housing MCA	4,104	Community Housing Rent Relief	4,104	4,104
Non-Departmental Capital Expenditure						
Acquisition and Improvement of Community Group Housing Properties		Transferred from Community Group Housing MCA	5,800	Acquisition and Improvement of Community Group Housing Properties	5,800	5,800
Total changes in Appropriations	31,495		-		31,495	23,795

To consolidate funding in the Community Group Housing into the Social Housing Appropriations. This is because both appropriations share similar core objectives of providing affordable, safe and stable housing for individuals and families.

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

Part 2 - Details of Departmental Appropriations

2.3 - Departmental Capital Expenditure and Capital Injections

Ministry of Housing and Urban Development - Capital Expenditure PLA (M37) (A22)

Scope of Appropriation

This appropriation is limited to the purchase or development of assets by and for the use of the Ministry of Housing and Urban Development, as authorised by section 24(1) of the Public Finance Act 1989.

Capital Expenditure

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Forests/Agricultural	-	-	-
Land	-	-	-
Property, Plant and Equipment	1,400	1,400	1,400
Intangibles	2,300	-	1,151
Other	-	-	-
Total Appropriation	3,700	1,400	2,551

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve the implementation of the Ministry of Housing and Urban Development's capital expenditure plan.

How Performance will be Assessed and End of Year Reporting Requirements

	2024/25		2025/26
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Capital expenditure is in accordance with the Capital Asset Management Plan	Achieved	Achieved	Achieved

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Ministry of Housing and Urban Development in its annual report.

Reasons for Change in Appropriation

The decrease in this appropriation for 2025/26 is mainly due to one-off funding received in 2023/24, of \$2.300 million for the Budget 2023 initiative Property Provider Management System.

*Capital Injections and Movements in Departmental Net Assets***Ministry of Housing and Urban Development**

Details of Net Asset Schedule	2024/25 Estimated Actual \$000	2025/26 Projected \$000	Explanation of Projected Movements in 2025/26
Opening Balance	12,436	14,736	
Capital Injections	2,300	1,151	
Capital Withdrawals	-	-	
Surplus to be Retained (Deficit Incurred)	-	-	
Other Movements	-	-	
Closing Balance	14,736	15,887	

Part 3 - Details of Non-Departmental Appropriations

3.1 - Non-Departmental Output Expenses

Affordable Housing Fund (M37) (A22)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Affordable Housing Fund (M37) (A22) This appropriation is limited to expenses incurred in increasing the provision of affordable housing, through supporting the development of new-build affordable housing for rent or home ownership. Commences: 01 July 2022 Expires: 30 June 2027	Original Appropriation	294,000
	Adjustments to 2023/24	(60,000)
	Adjustments for 2024/25	(122,674)
	Adjusted Appropriation	111,326
	Actual to 2023/24 Year End	10,520
	Estimated Actual for 2024/25	79,021
	Estimate for 2025/26	20,786
	Estimated Appropriation Remaining	999

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve an increase in affordable housing available to New Zealanders, through supporting the development of new-build affordable housing for rent or home ownership via underwrites and pre-purchases.

How Performance will be Assessed and End of Year Reporting Requirements

	2024/25		2025/26
Assessment of Performance	Final Budgeted Standard	Estimated Actual	Budget Standard
Crown exposure is removed from sites with homes underwritten or pre-purchased through the Build Ready Development Pathway in accordance with executed contracts and Ministerial decisions	Achieved	Achieved	Achieved
The number of homes delivered through the Affordable Rental Pathway	150	131	265

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister of Housing in the Vote Housing and Urban Development Non-departmental Appropriations Report.

Service Providers

Provider	2024/25 Final Budgeted \$000	2024/25 Estimated Actual \$000	2025/26 Budget \$000	Expiry of Resourcing Commitment
Property developers in the building and development industry	79,021	79,021	20,786	2027

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Current Government						
Establishing a General Underwrite to Maintain Housing Construction	2025/26	-	(2,340)	(124,960)	-	-
Recycling of Funds Back into the Build Ready Development appropriation	2025/26	-	-	19,826	-	-
Return of Funding for the Affordable Housing Fund Innovation Pathway	2024/25	(10,000)	-	-	-	-
Previous Government						
Affordable Housing Fund - Affordable Rental Pathway	2026/27	-	-	(100,000)	-	-
Amortisation of Upfront Payments	2026/27	-	-	(50,000)	-	-
Using Build Ready Developments and Land for Housing to Respond to Changing Market Conditions	2023/24	45,000	45,000	-	-	-
Affordable Housing Fund	2022/23	102,000	-	-	-	-

Buying off the Plans Programme (M37) (A22)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Buying off the Plans Programme (M37) (A22)	Original Appropriation	271,500
This appropriation is limited to the provision of dwellings for the Buying off the Plans programme.	Adjustments to 2023/24	(37,000)
Commences: 01 July 2022	Adjustments for 2024/25	-
Expires: 30 June 2027	Adjusted Appropriation	234,500
	Actual to 2023/24 Year End	23,882
	Estimated Actual for 2024/25	73,710
	Estimate for 2025/26	31,689
	Estimated Appropriation Remaining	105,219

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve the development of affordable homes, by underwriting the development of new-build affordable housing.

How Performance will be Assessed and End of Year Reporting Requirements

	2024/25		2025/26
Assessment of Performance	Final Budgeted Standard	Estimated Actual	Budget Standard
Number of Signed KiwiBuild Developers Agreements	5	0	Measure deleted
The percentage of completed underwritten KiwiBuild homes acquired by the Crown as part of the Buying Off the Plans Programme since the start of the programme	< 25%	14%	< 25%

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister of Housing in the Vote Housing and Urban Development Non-departmental Appropriations Report.

Service Providers

Kāinga Ora - Homes and Communities is the sole service provider as the administrator of the Housing Agency Account on behalf of the Crown.

Contracted emergency housing accommodation and services (M37) (A22)

Scope of Appropriation

This appropriation is limited to contracting with service providers for emergency housing accommodation (including ancillary services such as onsite management) and to supporting clients in contracted emergency housing to move into sustainable housing.

Expenses

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	27,820	23,833	12,112

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve better outcomes in Rotorua for vulnerable families and whānau with children by contracting specific motels to provide emergency accommodation and by providing better support through contracting additional wraparound support services to meet the needs of the families in those contracted motels.

How Performance will be Assessed and End of Year Reporting Requirements

	2024/25		2025/26
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Complete the exit of Contracted Emergency Housing in Rotorua no later than 15 December 2025 in accordance with resource consents granted under the Resource Management Act 1991 on 13 January 2025	New measure 2025/26	New measure 2025/26	Achieved
Percentage of households with children in Rotorua Temporary Housing (see Note 1) accommodated in Contracted Emergency Housing will be at least:	90%	75%	Measure deleted

Note 1 - This consists of Emergency Housing Grants, Contracted Emergency Housing, HUD Contracted Motels and Transitional Housing Motels.

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister of Housing in the Vote Housing and Urban Development Non-departmental Appropriations Report.

Service Providers

Provider	2024/25 Final Budgeted \$000	2024/25 Estimated Actual \$000	2025/26 Budget \$000	Expiry of Resourcing Commitment
Visions of a Helping Hand Charitable Trust	6,381	6,381	Under negotiation	Contract reviewed annually
WERA Aotearoa Charitable Trust	3,576	3,576	Under negotiation	Contract reviewed annually
OSR Apartments Limited	2,111	2,111	Under negotiation	Contract reviewed annually
Inner City NZ Limited	2,101	2,101	Under negotiation	Contract reviewed annually
New Zealand Hotel Company Limited	1,931	1,931	Under negotiation	Contract reviewed annually
Other Providers	16,080	16,080	Under negotiation	Contract reviewed annually
Total	32,180	26,683	28,480	

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Current Government						
Housing Portfolio Savings to Fund New Spending	2025/26	-	(15,885)	(23,419)	(28,460)	(28,460)
Housing Portfolio Savings to Offset Cost Pressures	2025/26	-	(483)	(5,061)	-	-
Return of Funding for Contracted Emergency Housing	2024/25	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Previous Government						
Emergency Housing - Rotorua Response	2022/23	32,820	33,480	33,480	33,480	33,480

Reasons for Change in Appropriation

This decrease in this appropriation for 2025/26 is due to the Government's decision to exit Emergency Housing by the end of 2025.

He Kūkū ki te Kāinga - Increasing Māori Housing Supply (M37) (A22)*Scope of Appropriation and Expenses*

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
He Kūkū ki te Kāinga - Increasing Māori Housing Supply (M37) (A22) This appropriation is limited to increasing the housing supply provided by Māori service providers. Commences: 01 July 2025 Expires: 30 June 2030	Original Appropriation	112,653
	Adjustments to 2023/24	-
	Adjustments for 2024/25	-
	Adjusted Appropriation	112,653
	Actual to 2023/24 Year End	-
	Estimated Actual for 2024/25	-
	Estimate for 2025/26	49,565
	Estimated Appropriation Remaining	63,088

Comparators for Restructured Appropriation

Vote, Type and Title of Appropriation	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Vote Māori Development: Non-Departmental Output Expenses			
Ko ngā Āheinga Whare mō te Māori Delivering Housing Opportunities for Māori	67,151	67,151	-
Total	67,151	67,151	15,832

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve an increase in the housing supply provided by Māori Housing providers.

How Performance will be Assessed and End of Year Reporting Requirements

Assessment of Performance	2024/25		2025/26
	Final Budgeted Standard	Estimated Actual	Budget Standard
Number of new housing places created for individuals/whanau (see Note 1)	206	400	400

Note 1 - The previous He Kūkū ki te Kāinga Multi Year Appropriation expires 30 June 2025, with a new MYA commencing 1 July 2025. Budget standards and estimated actuals for 2024/25 are applicable to previous appropriation.

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister of Housing in the Vote Housing and Urban Development Non-departmental Appropriations Report.

Service Providers

Provider	2024/25 Final Budgeted \$000	2024/25 Estimated Actual \$000	2025/26 Budget \$000	Expiry of Resourcing Commitment
Various Māori Housing providers	11,000	14,324	30,065	Various

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Current Government						
Housing Portfolio Savings to Enable Flexible Fund and New Investment	2027/28	-	-	-	(42,163)	(59,942)
Housing Portfolio Savings to Offset Cost Pressures	2027/28	-	-	-	(2,699)	(13,839)
Housing Portfolio New Social Housing and Affordable Rental Investments	2025/26	-	19,500	24,376	4,875	-
Te Puni Kokiri transfer of Whai Kāinga Whai Oranga to Ministry of Housing and Urban Development	2025/26	-	15,832	-	-	-
Housing Portfolio - New Social Housing and Affordable Rental Investments	2025/26	-	19,500	24,376	4,875	-
Return of Funding for New Supply and Capability of Māori Housing	2024/25	(7,000)	-	-	-	-
Accounting for Upfront Payments and Amortisation Expenses	2024/25	(66,139)	-	-	-	-
Previous Government						
Implementing the Reset and Redesign of the Emergency Housing System	2022/23	14,696	-	-	-	-
Māori Housing - Improving Outcomes	2021/22	57,850	57,850	57,850	57,850	57,850

Note - The previous MYA expires on 30 June 2025; the amounts for 2024/25 are applicable to that MYA

Infrastructure Investment to Progress Urban Development (M37) (A22)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Infrastructure Investment to Progress Urban Development (M37) (A22) This appropriation is limited to investment into housing and infrastructure projects to enable urban development, regeneration and housing outcomes. Commences: 01 July 2024 Expires: 30 June 2029	Original Appropriation	68,010
	Adjustments to 2023/24	-
	Adjustments for 2024/25	18,840
	Adjusted Appropriation	86,850
	Actual to 2023/24 Year End	-
	Estimated Actual for 2024/25	59,308
	Estimate for 2025/26	19,740
	Estimated Appropriation Remaining	7,802

What is Intended to be Achieved with this Appropriation

This appropriation is intended to increase investment into housing and infrastructure projects to enable urban development, regeneration and housing outcomes.

How Performance will be Assessed and End of Year Reporting Requirements

	2024/25		2025/26
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
The full life project costs (less any 3rd party funding) are forecasted to be within budget	100%	100%	100%
The percentage of housing infrastructure projects completed	0%	0%	100%

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister of Housing in the Vote Housing and Urban Development Non-Departmental Appropriations Report.

Service Providers

Provider	2024/25 Final Budgeted \$000	2024/25 Estimated Actual \$000	2025/26 Budget \$000	Expiry of Resourcing Commitment
Kāinga Ora - Homes and Communities	31,216	31,216	17,550	End of Contract
Other Providers	28,192	28,192	2,190	End of Contract
Total	59,408	59,408	19,740	End of Contract

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Current Government						
Infrastructure Investment to Progress Urban Development Funding Transfer	2024/25	62,370	5,640	-	-	-

Kāinga Ora - Homes and Communities (M37) (A22)

Scope of Appropriation

This appropriation is limited to the delivery of services by Kāinga Ora - Homes and Communities that contribute to housing and urban development activity.

Expenses

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	58,097	58,097	18,549

What is Intended to be Achieved with this Appropriation

This appropriation is intended to facilitate the delivery of services by Kāinga Ora - Homes and Communities that contribute to housing and urban development activity.

How Performance will be Assessed and End of Year Reporting Requirements

	2024/25		2025/26
Assessment of Performance	Final Budgeted Standard	Estimated Actual	Budget Standard
Number of First Home Loan mortgages underwritten by Kāinga Ora - Homes and Communities	Up to a maximum of 3,600	3,343	Up to a maximum of 3,600
Average number of days taken to assess a completed Buy off the Plans eligibility application	less than 5 working days	2 working days	Measure deleted
Number of potential or established Specified Development Projects (SDPs) that have been facilitated by Kāinga Ora under the Urban Development Act 2020, which may include completing projects in any of the following project stages during the fiscal year:			
• Selection	2	0	0
• Assessment	0	0	0
• Draft development plan	0	0	0
• Independent hearing panel	0	0	0
Number of new applications assessed for eligibility for First Home Grants and Buying off the plans	Demand driven up to 31,000	72	Measure deleted

End of Year Performance Reporting

Performance information for this appropriation will be reported by Kāinga Ora - Homes and Communities in its annual report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Current Government						
Housing Portfolio Savings to Offset Cost Pressures	2027/28	-	-	-	(17,900)	(17,900)
Housing Portfolio Savings to Enable Flexible Fund and New Investment	2025/26	-	(17,900)	(17,900)	-	-
First Home Grants Expense Transfer	2024/25	1,706	-	-	-	-
Kāinga Ora Crown-Funded Programmes and Statutory Obligations - Continuation of Funding	2024/25	34,920	14,970	12,610	12,610	12,610
Previous Government						
Kāinga Ora baseline funding to deliver Crown products or Government Act related services	2023/24	10,698	10,698	10,698	10,698	10,698
First Home Products	2022/23	10,773	10,773	10,773	10,773	10,773

Reasons for Change in Appropriation

The decrease in this appropriation for 2025/26 is mainly due to:

- budgeted baseline reduction of \$19.950 million in 2025/26 through Budget 2024
- ceasing Crown contributions to the First Home Loan Mortgage Insurance Levy through Budget 2025 resulting in a \$17.900 million baseline reduction.

Land for Housing Programme (M37) (A22)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Land for Housing Programme (M37) (A22) This appropriation is limited to the acquisition and provision of land for the Land for Housing programme. Commences: 01 July 2022 Expires: 30 June 2027	Original Appropriation	294,218
	Adjustments to 2023/24	141,781
	Adjustments for 2024/25	(25,700)
	Adjusted Appropriation	410,299
	Actual to 2023/24 Year End	66,462
	Estimated Actual for 2024/25	274,918
	Estimate for 2025/26	68,919
	Estimated Appropriation Remaining	-

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve the development of affordable and market housing through the acquisition and provision of land.

How Performance will be Assessed and End of Year Reporting Requirements

	2024/25		2025/26
Assessment of Performance	Final Budgeted Standard	Estimated Actual	Budget Standard
Number of settled land acquisitions	4	0	2

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister of Housing in the Vote Housing and Urban Development Non-Departmental Appropriations Report.

Local Innovations and Partnerships (M37) (A22)

Scope of Appropriation

This appropriation is limited to the delivery and evaluation of locally-driven initiatives to respond to and prevent homelessness.

Expenses

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	6,202	6,202	4,803

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve the delivery and evaluation of locally-driven initiatives to respond to and prevent homelessness.

How Performance will be Assessed and End of Year Reporting Requirements

	2024/25		2025/26
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Innovation and Partnership grants are released to organisations in accordance with signed funding agreements	Achieved	Achieved	Achieved

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister of Housing in the Vote Housing and Urban Development Non-departmental Appropriations Report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Current Government						
Local Innovations and Partnerships Expense Transfers	2025/26	-	4,750	250	-	-
Previous Government						
Approval to Appropriate Funding to Extend Pay Equity Settlement for Social Workers in Community and Iwi Organisations	2023/24	127	53	54	54	-
Homelessness Action Plan Contingency Drawdown	2023/24	3,075	-	-	-	-
Implementing the Homelessness Action Plan Expense Transfer	2022/23	3,000	-	-	-	-

Reasons for Change in Appropriation

The decrease in this appropriation for 2025/26 is mainly due to an expense transfer from 2022/23 into 2024/25 of \$3 million, for the implementation of the Homelessness Action Plan which was delayed in 2022/23.

This is partially offset by an expense transfer from 2024/25 into 2025/26 of \$2 million, which is required in order to align payments with contract milestones.

Operating the Buying off the Plans Programme (M37) (A22)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$'000
Operating the Buying off the Plans Programme (M37) (A22) This appropriation is limited to the operating expenses incurred in relation to the facilitation and acquisition of the Buying off the Plans programme. Commences: 01 July 2022 Expires: 30 June 2027	Original Appropriation	3,000
	Adjustments to 2023/24	5,000
	Adjustments for 2024/25	-
	Adjusted Appropriation	8,000
	Actual to 2023/24 Year End	432
	Estimated Actual for 2024/25	1,843
	Estimate for 2025/26	792
	Estimated Appropriation Remaining	4,933

What is Intended to be Achieved with this Appropriation

This appropriation is intended to facilitate the development of affordable homes through the KiwiBuild Programme.

How Performance will be Assessed and End of Year Reporting Requirements

	2024/25		2025/26
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
The percentage of completed underwritten homes on-sold by the Crown as part of the Buying Off the Plans Programme, since the start of the programme	80%	80%	100%

End of Year Performance Reporting

Performance information for this appropriation will be reported by Kāinga Ora - Homes and Communities in its annual report.

Operating the Land for Housing Programme (M37) (A22)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Operating the Land for Housing Programme (M37) (A22) This appropriation is limited to the holding costs incurred for land acquired and developed under the Land for Housing Programme. Commences: 01 July 2022 Expires: 30 June 2027	Original Appropriation	7,000
	Adjustments to 2023/24	13,287
	Adjustments for 2024/25	1,900
	Adjusted Appropriation	22,187
	Actual to 2023/24 Year End	8,129
	Estimated Actual for 2024/25	6,096
	Estimate for 2025/26	4,209
	Estimated Appropriation Remaining	3,753

What is Intended to be Achieved with this Appropriation

This appropriation is intended to cover holding costs such as rates and insurance, incurred as a result of the land held during the development of affordable and market housing under the Land for Housing Programme.

How Performance will be Assessed and End of Year Reporting Requirements

The appropriation is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity; and an exemption from end of year performance reporting was granted under s15D2(b)(ii) of the Public Finance Act 1989, as additional performance information is unlikely to be informative because this appropriation is solely for payments of holding costs associated with Land for Housing Programme inventory.

Support Services to increase home ownership (M37) (A22)

Scope of Appropriation

This appropriation is limited to the delivery of support services for applicants to progressive home ownership schemes.

Expenses

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	5,000	5,000	2,000

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve the delivery of support services for before and after purchase support for households participating in progressive home ownership schemes.

How Performance will be Assessed and End of Year Reporting Requirements

	2024/25		2025/26
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Number of households settled into home ownership will be at least (see Note 1)	200	200	400

Note 1 - This appropriation funds grants relating to the Progressive Home Ownership Fund. Refer to the appropriation for Progressive Home Ownership Fund for standards relating to households settled into home ownership.

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister of Housing in the Vote Housing and Urban Development Non-Departmental Appropriations Report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Current Government						
Return of Funding for Progressive Home Ownership	2024/25	(2,000)	(5,000)	(5,000)	(5,000)	

Reasons for Change in Appropriation

The decrease in this appropriation for 2025/26 is due to:

- a further reduction in funding of \$3 million in 2025/26 for the Return of Funding for Progressive Home Ownership (return of savings to the Crown) through Budget 2024.

3.4 - Non-Departmental Other Expenses

Housing Assistance (M37) (A22)

Scope of Appropriation

This appropriation is limited to payments made to Kāinga Ora and other mortgage providers to compensate for the difference between the cost of funds and the rate at which funds are lent, and provide write-offs for loans.

Expenses

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	789	271	789

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve safe, healthy and affordable homes by providing financial assistance to Kāinga Ora - Homes and Communities and other mortgage providers.

How Performance will be Assessed and End of Year Reporting Requirements

	2024/25		2025/26
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Housing assistance subsidies will be paid within invoice terms	Achieved	Achieved	Achieved

End of Year Performance Reporting

Performance information for this appropriation will be reported by Kāinga Ora - Homes and Communities in its annual report.

Kāinga Ora Land Programme (M37) (A22)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Kāinga Ora Land Programme (M37) (A22) This appropriation is limited to operating expenditure including write downs incurred in the facilitation, acquisition, and development of land and residential properties through Kāinga Ora. Commences: 01 July 2021 Expires: 30 June 2026	Original Appropriation	230,000
	Adjustments to 2023/24	(5,000)
	Adjustments for 2024/25	-
	Adjusted Appropriation	225,000
	Actual to 2023/24 Year End	9,816
	Estimated Actual for 2024/25	4,945
	Estimate for 2025/26	210,239
	Estimated Appropriation Remaining	-

What is Intended to be Achieved with this Appropriation

This appropriation is intended to provide for costs incurred for the facilitation, acquisition and development of land and residential properties through Kāinga Ora - Homes and Communities.

How Performance will be Assessed and End of Year Reporting Requirements

	2024/25		2025/26
Assessment of Performance	Final Budgeted Standard	Estimated Actual	Budget Standard
Number of priority locations where the Land Programme has made an acquisition since the start of the programme (see Notes 1 and 2)	3	4	4

Note 1 - Priority locations are defined in the Strategic Land Acquisition Plan as areas where the market is not delivering on housing supply need. Kāinga Ora's Statement of Intent (SOI) has a target across 2022-2026 of acquiring land in 80% of the identified priority locations. Kāinga Ora's annual report will report on acquisitions in the year under review and its progress towards the SOI target.

Note 2 - This measure has now changed to a cumulative total since the start of the programme as it is a more meaningful measure of delivery. The budget standard for 2025/26 has no further acquisitions forecast.

Note 3 - Forecasted total programme spend is significantly lower than appropriated funding. As the programme is wound down the appropriation will be adjusted.

End of Year Performance Reporting

Performance information for this appropriation will be reported by Kāinga Ora - Homes and Communities in its annual report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Previous Government						
Kāinga Ora - Land Acquisition Fund	2021/22	46,000	46,000	46,000	46,000	46,000

Land for Housing Operations (M37) (A22)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Land for Housing Operations (M37) (A22) This appropriation is limited to operating expenditure incurred in the facilitation, acquisition, and development of land and residential properties, through the Land for Housing Programme. Commences: 01 July 2021 Expires: 30 June 2026	Original Appropriation	50,000
	Adjustments to 2023/24	69,858
	Adjustments for 2024/25	(3,981)
	Adjusted Appropriation	115,877
	Actual to 2023/24 Year End	61,699
	Estimated Actual for 2024/25	2,078
	Estimate for 2025/26	52,100
	Estimated Appropriation Remaining	-

What is Intended to be Achieved with this Appropriation

This appropriation is intended to provide for costs generated in achieving non-market outcomes, such as land-value write downs, under the Land for Housing Programme.

How Performance will be Assessed and End of Year Reporting Requirements

The appropriation is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity; and an exemption from end of year performance reporting was granted under s15D2(b)(ii) of the Public Finance Act 1989, as additional performance information is unlikely to be informative due to the technical nature of this appropriation.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Previous Government						
Housing Acceleration Fund	2021/22	15,000	-	-	-	-

Transfer of infrastructure assets to Councils and other Stakeholders (M37) (A22)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$'000
Transfer of infrastructure assets to Councils and other Stakeholders (M37) (A22) This appropriation is limited to expenses incurred in transferring infrastructure assets to Councils and other Stakeholders. Commences: 01 July 2024 Expires: 30 June 2029	Original Appropriation	75,000
	Adjustments to 2023/24	-
	Adjustments for 2024/25	8,100
	Adjusted Appropriation	83,100
	Actual to 2023/24 Year End	-
	Estimated Actual for 2024/25	73,100
	Estimate for 2025/26	10,000
	Estimated Appropriation Remaining	-

What is Intended to be Achieved with this Appropriation

This appropriation is intended to recognise the expenses incurred in transferring infrastructure assets to Councils and other Stakeholders.

How Performance will be Assessed and End of Year Reporting Requirements

The appropriation is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity; and an exemption from end of year performance reporting was granted under s15D(b)(ii) of the PFA as additional performance information is unlikely to be informative due to the technical nature of this appropriation.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$'000	2025/26 Budget \$'000	2026/27 Estimated \$'000	2027/28 Estimated \$'000	2028/29 Estimated \$'000
Current Government						
Transfer of Assets	2024/25	65,000	10,000	-	-	-

3.5 - Non-Departmental Capital Expenditure

Housing Infrastructure Fund Loans (M37) (A22)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Housing Infrastructure Fund Loans (M37) (A22) This appropriation is limited to interest-free loans from the Housing Infrastructure Fund of a duration of ten years or under to Territorial Local Authorities to finance the infrastructure needed to unlock residential development. Commences: 01 July 2023 Expires: 30 June 2028	Original Appropriation	215,301
	Adjustments to 2023/24	99,428
	Adjustments for 2024/25	-
	Adjusted Appropriation	314,729
	Actual to 2023/24 Year End	64,697
	Estimated Actual for 2024/25	73,203
	Estimate for 2025/26	61,832
	Estimated Appropriation Remaining	114,997

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve the development of council infrastructure (stormwater, potable water, wastewater and transport) and to enable new houses to be built sooner, through the provision of interest-free loans.

How Performance will be Assessed and End of Year Reporting Requirements

	2024/25		2025/26
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Loan payments are processed by the Ministry within 20 business days from receipt of a compliant drawdown notice	100%	100%	100%

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister of Housing in the Vote Housing and Urban Development Non-Departmental Appropriations Report.

Kāinga Ora - Homes and Communities Crown Lending Facility (M37) (A22)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Kāinga Ora - Homes and Communities Crown Lending Facility (M37) (A22) This appropriation is limited to loans to Kāinga Ora - Homes and Communities (and any of its subsidiaries). Commences: 01 October 2022 Expires: 30 June 2027	Original Appropriation	12,724,000
	Adjustments to 2023/24	-
	Adjustments for 2024/25	-
	Adjusted Appropriation	12,724,000
	Actual to 2023/24 Year End	6,250,000
	Estimated Actual for 2024/25	1,885,000
	Estimate for 2025/26	1,152,000
	Estimated Appropriation Remaining	3,437,000

What is Intended to be Achieved with this Appropriation

This appropriation is intended to provide lending to Kāinga Ora - Homes and Communities (and any of its subsidiaries) to meet its cashflow requirements to deliver its share of the government's housing commitments.

How Performance will be Assessed and End of Year Reporting Requirements

	2024/25		2025/26
Assessment of Performance	Final Budgeted Standard	Estimated Actual	Budget Standard
Payments are made in accordance with the terms of the agreement for notified claims	Achieved	Achieved	Achieved

End of Year Performance Reporting

Performance information for this appropriation will be reported by Kāinga Ora - Homes and Communities in its Annual Report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Previous Government						
Public Housing Supply - Maintaining delivery of Government Build Programme	2023/24	780,000	854,000	-	-	-
Public Housing Supply - Additional 3,000 places	2024/25	3,100,000	-	-	-	-

Kāinga Ora - Homes and Communities Private Debt Refinancing Facility (M37) (A22)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Kāinga Ora - Homes and Communities Private Debt Refinancing Facility (M37) (A22) This appropriation is limited to loans to Kāinga Ora - Homes and Communities (and any of its subsidiaries) for the purpose of refinancing private debt. Commences: 01 October 2022 Expires: 30 June 2027	Original Appropriation	450,000
	Adjustments to 2023/24	3,165,000
	Adjustments for 2024/25	-
	Adjusted Appropriation	3,615,000
	Actual to 2023/24 Year End	450,000
	Estimated Actual for 2024/25	1,925,000
	Estimate for 2025/26	-
	Estimated Appropriation Remaining	1,240,000

What is Intended to be Achieved with this Appropriation

This appropriation is intended to enable Kāinga Ora - Homes and Communities (and any of its subsidiaries) to meet its refinancing commitments of bonds on issue.

How Performance will be Assessed and End of Year Reporting Requirements

	2024/25		2025/26
Assessment of Performance	Final Budgeted Standard	Estimated Actual	Budget Standard
Refinancing will be undertaken in accordance with the agreed appropriation limits	Achieved	Achieved	Achieved

End of Year Performance Reporting

Performance information for this appropriation will be reported by Kāinga Ora - Homes and Communities in its Annual Report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Current Government						
Kāinga Ora - Homes and Communities Private Debt Refinancing Facility	2024/25	1,925,000	-	1,240,000	900,000	-

Progressive Home Ownership Fund (M37) (A22)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Progressive Home Ownership Fund (M37) (A22) This appropriation is limited to addressing housing affordability issues by assisting access to home ownership through progressive home ownership schemes. Commences: 01 July 2024 Expires: 30 June 2029	Original Appropriation	162,381
	Adjustments to 2023/24	-
	Adjustments for 2024/25	30,867
	Adjusted Appropriation	193,248
	Actual to 2023/24 Year End	-
	Estimated Actual for 2024/25	93,910
	Estimate for 2025/26	66,435
	Estimated Appropriation Remaining	32,903

What is Intended to be Achieved with this Appropriation

This appropriation is intended to assist access to home ownership through progressive home ownership schemes.

How Performance will be Assessed and End of Year Reporting Requirements

	2024/25		2025/26
Assessment of Performance	Final Budgeted Standard	Estimated Actual	Budget Standard
Number of households settled into home ownership will be at least:	200	200	400

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister of Housing in the Vote Housing and Urban Development Non-Departmental Appropriations Report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Current Government						
Transfer of Underspend into new MYA	2024/25	30,867	-	-	-	-
Progressive Home Ownership Fund Funding Transfer	2024/25	96,003	45,589	20,789	-	-

Reasons for Change in Appropriation

The reason for the increase in appropriation for 2024/25 is due to the transfer of underspend from the previous Multi Year Appropriation (MYA) as part of October Baseline Updates. This is required to align the funding to the timing of milestone payments to third parties.

Refinancing of Crown loans to Kāinga Ora - Homes and Communities (M37) (A22)

Scope of Appropriation

This appropriation is limited to refinancing existing Crown loans to Kāinga Ora - Homes and Communities and Housing New Zealand Limited.

Capital Expenditure

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	-	-	283,442

What is Intended to be Achieved with this Appropriation

This appropriation is intended to enable Kāinga Ora - Homes and Communities and Housing New Zealand Limited to refinance their loans.

How Performance will be Assessed and End of Year Reporting Requirements

	2024/25		2025/26
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Refinancing will be undertaken in accordance with the agreed appropriation limits (see Note 1)	New measure 2025//26	New measure 2025//26	Achieved

Note 1 - This appropriation has been transferred from Vote Finance, beginning 2025/26. As such, no performance information will be reported by the Ministry of Housing and Urban Development in 2024/25.

End of Year Performance Reporting

Performance information for this appropriation will be reported by Kāinga Ora - Homes and Communities in its Annual Report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Transfer of Refinancing of Kainga Ora - Homes and Communities from Vote Finance	2025/26	-	283,442	331,148	290,989	99,832

Reasons for Change in Appropriation

The increase in this appropriation is due to the transfer of funding from Vote Finance, beginning 2025/26.

Tāmaki Regeneration Company Limited - Equity Injection (M37) (A22)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Tāmaki Regeneration Company Limited - Equity Injection (M37) (A22) This appropriation is limited to the provision of an equity injection to Tāmaki Regeneration Company Limited. Commences: 01 July 2023 Expires: 30 June 2027	Original Appropriation	870,000
	Adjustments to 2023/24	1,900
	Adjustments for 2024/25	-
	Adjusted Appropriation	871,900
	Actual to 2023/24 Year End	62,000
	Estimated Actual for 2024/25	98,000
	Estimate for 2025/26	300,000
	Estimated Appropriation Remaining	411,900

What is Intended to be Achieved with this Appropriation

This appropriation is intended to support the Tāmaki regeneration programme and deliver new fit for purpose social housing.

How Performance will be Assessed and End of Year Reporting Requirements

	2024/25		2025/26
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Payments are made in accordance with the terms of the agreement for notified claims	Achieved	Achieved	Measure deleted
Number of newly constructed homes - delivery managed by Kāinga Ora - Homes and Communities on behalf of Tāmaki Regeneration Company Limited	28	28	218
Number of houses planned in submitted resource consents	425	489	291

Note - TRC completed 64 homes funded by this appropriation in 2023/24. The full MYA is expected to fund delivery of approximately 742 completed homes and early works to enable delivery of a further approximately 468 homes. Housing delivery is forecast to increase over the funding period as a pipeline of work is established and maintained. The number of houses planned in submitted resource consents provides a lead indicator for this pipeline.

End of Year Performance Reporting

Performance information for this appropriation will be reported by Tāmaki Regeneration Company Limited in its Annual Report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Previous Government						
Public Housing Supply - Maintaining delivery of Government Build Programme	2023/24	239,000	244,000	240,000	-	-

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

4 - Multi-Category Expenses and Capital Expenditure

Amortisation of Upfront Payments (M37) (A22)

Overarching Purpose Statement

The single overarching purpose of this appropriation is to recognise the amortisation of prepaid expenses associated with implementation of government housing policy.

Scope of Appropriation

Non-Departmental Other Expenses

Amortisation of Upfront Payments - Affordable Housing Fund

This category is limited to the amortisation of contribution prepayments associated with the Affordable Rental Pathway within the Affordable Housing Fund.

Amortisation of Upfront Payments - Community Housing Providers - Early Stage Operating Supplement

This category is limited to the amortisation of early stage operating funding provided to Community Housing Providers who provide Public Housing.

Amortisation of Upfront Payments - He Kūku ki te Kāinga

This category is limited to the amortisation of prepayments of funding to increase the housing supply provided by Māori service providers.

Amortisation of Upfront Payments - Māori Infrastructure Fund

This category is limited to the amortisation of prepayments of contributions for Māori infrastructure projects to advance development-ready land.

Amortisation of Upfront Payments - Public Housing Upfront Capital Payments

This category is limited to the amortisation of upfront capital funding to Community Housing Providers who provide Public Housing.

Amortisation of Upfront Payments - Transitional Housing Providers

This category is limited to the amortisation of prepayments of upfront funding to Transitional Housing Providers who provide transitional housing.

Expenses, Revenue and Capital Expenditure

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	49,393	46,893	58,544
Non-Departmental Other Expenses			
Amortisation of Upfront Payments - Affordable Housing Fund	6,892	4,392	10,000
Amortisation of Upfront Payments - Community Housing Providers - Early Stage Operating Supplement	2,221	2,221	2,221
Amortisation of Upfront Payments - He Kūku ki te Kāinga	34,425	34,425	38,520
Amortisation of Upfront Payments - Māori Infrastructure Fund	1,334	1,334	3,282
Amortisation of Upfront Payments - Public Housing Upfront Capital Payments	4,120	4,120	4,120
Amortisation of Upfront Payments - Transitional Housing Providers	401	401	401

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve the recognition of amortisation of upfront payments made to housing providers associated with the implementation of government housing policy.

How Performance will be Assessed for this Appropriation

	2024/25		2025/26
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Amortisation of prepaid expenses will be accurately recorded and recognised in the correct accounting period	Achieved	Achieved	Achieved

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

	2024/25		2025/26
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Non-Departmental Other Expenses			
Amortisation of Upfront Payments - Affordable Housing Fund			
This category is intended to facilitate the amortisation of contribution prepayments associated with the Affordable Rental Pathway within the Affordable Housing Fund.			
The category is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity; and an exemption from end of year performance reporting was granted under s15D(b)(ii) of the Public Finance Act 1989, as additional performance information is unlikely to be informative due to the technical nature of this category	Exempted	Exempted	Exempted

	2024/25		2025/26
Assessment of Performance	Final Budgeted Standard	Estimated Actual	Budget Standard
Amortisation of Upfront Payments - Community Housing Providers - Early Stage Operating Supplement			
This category is intended to facilitate the amortisation of early stage operating funding provided to Community Housing Providers who provide Public Housing.			
The category is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity; and an exemption from end of year performance reporting was granted under s15D(b)(ii) of the Public Finance Act 1989, as additional performance information is unlikely to be informative due to the technical nature of this category	Exempted	Exempted	Exempted
Amortisation of Upfront Payments - He Kūku ki te Kāinga			
This category is intended to facilitate the amortisation of prepayments of funding to increase the housing supply provided by Māori service providers.			
The category is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity; and an exemption from end of year performance reporting was granted under s15D(b)(ii) of the Public Finance Act 1989, as additional performance information is unlikely to be informative due to the technical nature of this category	Exempted	Exempted	Exempted
Amortisation of Upfront Payments - Māori Infrastructure Fund			
This category is intended to facilitate the amortisation of prepayments of contributions for Māori infrastructure projects to advance development-ready land.			
The category is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity; and an exemption from end of year performance reporting was granted under s15D(b)(ii) of the Public Finance Act 1989, as additional performance information is unlikely to be informative due to the technical nature of this category	Exempted	Exempted	Exempted
Amortisation of Upfront Payments - Public Housing Upfront Capital Payments			
This category is intended to facilitate the amortisation of upfront capital funding provided to Community Housing Providers who provide Public Housing.			
The category is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity; and an exemption from end of year performance reporting was granted under s15D(b)(ii) of the Public Finance Act 1989, as additional performance information is unlikely to be informative due to the technical nature of this category	Exempted	Exempted	Exempted
Amortisation of Upfront Payments - Transitional Housing Providers			
This category is intended to facilitate the amortisation of prepayments of upfront funding to Transitional Housing Providers who provide transitional housing.			
The category is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity; and an exemption from end of year performance reporting was granted under s15D(b)(ii) of the Public Finance Act 1989, as additional performance information is unlikely to be informative due to the technical nature of this category	Exempted	Exempted	Exempted

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Ministry of Housing and Urban Development in its Annual Report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Current Government						
<i>Amortisation of Upfront Payments - Affordable Housing Fund</i>						
Accounting for Upfront Payments and Amortisation Expenses	2024/25	3,559	6,667	6,667	6,667	6,667
<i>Amortisation of Upfront Payments - He Kūku ki te Kāinga</i>						
Accounting for Upfront Payments and Amortisation Expenses	2023/24	27,711	38,520	41,626	27,805	30,023
<i>Amortisation of Upfront Payments - Māori Infrastructure Fund</i>						
Accounting for Upfront Payments and Amortisation Expenses	2023/24	1,206	3,282	5,863	6,163	6,220
<i>Amortisation of Upfront Payments - Progressing the Pipeline of Māori Housing</i>						
Previous Government						
<i>Amortisation of Upfront Payments - Affordable Housing Fund</i>						
Amortisation of Upfront Payments	2022/23	3,333	3,333	3,333	3,333	3,333
<i>Amortisation of Upfront Payments - Community Housing Providers - Early Stage Operating Supplement</i>						
Amortisation of Upfront Payments	2022/23	2,221	2,221	2,221	2,221	2,221
<i>Amortisation of Upfront Payments - He Kūku ki te Kāinga</i>						
Amortisation of Upfront Payments	2022/23	4,120	4,120	4,120	4,120	4,120
<i>Amortisation of Upfront Payments - Transitional Housing Providers</i>						
Amortisation of Upfront Payments	2023/24	401	401	401	401	401

Reasons for Change in Appropriation

The increase in this appropriation for 2025/26 is mainly due to:

Amortisation of Upfront Payments - Affordable Housing Fund

The increase in this category is due to additional funding of \$3.108 million from the Budget 2024 initiative Accounting for Upfront Payments and Amortisation Expenses. This was required to align expenditure with service obligations to meet generally accepted accounting practices.

Amortisation of Upfront Payments - He Kūkū ki te Kāinga

The increase in this category is due to an increase in funding of \$4.095 million from the Budget 2024 initiative Accounting for Upfront Payments and Amortisation Expenses. This was required to align expenditure with service obligations to meet generally accepted accounting practices.

Amortisation of Upfront Payments - Māori Infrastructure Fund

The increase in this category is due to an uplift in funding of \$1.948 million from the Budget 2024 initiative Accounting for Upfront Payments and Amortisation Expenses. This was required to align expenditure with service obligations to meet generally accepted accounting practices.

Housing Acceleration Fund (M37) (A22)

Scope of Appropriation, Expenses and Capital Expenditure

Title, Overarching Purpose and Period of Appropriations and Type and Scope of Categories	Appropriations, Adjustments and Use	\$000
Housing Acceleration Fund (M37) (A22)	Original Appropriation	3,729,000
The single overarching purpose of this appropriation is to achieve the outcome of advancing housing supply through the provision of infrastructure investment.	Adjustments to 2023/24	(648,592)
Commences: 01 July 2021	Adjustments for 2024/25	(169,608)
Expires: 30 June 2026	Adjusted Appropriation	2,910,800
	Actual to 2023/24 Year End	748,926
	Estimated Actual for 2024/25	478,139
	Estimate for 2025/26	1,683,735
	Estimated Appropriation Remaining	-
Non-Departmental Capital Expenditure		
<i>Investment in Crown-owned Entities to Advance Development-Ready Land</i>	Original Amount	1,682,000
This category is limited to investments in Crown-owned entities to increase the amount of development-ready land.	Adjustments to 2023/24	(11,719)
	Adjustments for 2024/25	(125,000)
	Adjusted Amount	1,545,281
	Actual to 2023/24 Year End	619,692
	Estimated Actual for 2024/25	290,558
	Estimate for 2025/26	635,031
	Estimated Amount Remaining	-
Non-Departmental Other Expenses		
<i>Investment in Infrastructure to Advance Development-Ready Land</i>	Original Amount	2,047,000
This category is limited to contributions for infrastructure projects to advance development-ready land.	Adjustments to 2023/24	(636,873)
	Adjustments for 2024/25	(44,608)
	Adjusted Amount	1,365,519
	Actual to 2023/24 Year End	129,234
	Estimated Actual for 2024/25	187,581
	Estimate for 2025/26	1,048,704
	Estimated Amount Remaining	-

Components of the Appropriation

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Investment in Infrastructure to Advance Development-Ready Land			
Projects funded from the Infrastructure Acceleration Fund	163,805	61,562	508,544
Large-Scale Projects	75,600	69,073	443,854
Projects funded from the Māori Infrastructure Fund	91,169	55,957	8,079
Total Investment in Infrastructure to Advance Development-Ready Land	330,574	183,641	963,355
Investment in Crown-Owned Entities to Advance Development-Ready Land			
Large-Scale Projects	649,000	293,678	506,911
Total Investment in Crown-Owned Entities to Advance Development-Ready Land	649,000	293,678	506,911

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve increased housing supply through funding infrastructure and land development for social, affordable, and market-housing through Kāinga Ora's large-scale projects, the infrastructure acceleration fund, and the Māori infrastructure fund.

How Performance will be Assessed for this Appropriation

	2024/25		2025/26
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
The total number of houses enabled	2,535	2,647	2,087

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

	2024/25		2025/26
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Non-Departmental Other Expenses			
Investment in Infrastructure to Advance Development-Ready Land			
This category is intended to enable contributions for infrastructure projects to advance development-ready land.			
Number of dwellings enabled as a result of the Infrastructure Acceleration Fund (see Note 1)	1,100	1,244	1,300
Non-Departmental Capital Expenditure			
Investment in Crown-owned Entities to Advance Development-Ready Land			
This category is intended to enable investments in Crown-owned entities to support the development of Government-owned land.			
Number of new homes enabled on land developed and delivered by Kāinga Ora - Homes and Communities	1,435	1,403	787

Note 1 - The Infrastructure Acceleration Fund invests in infrastructure that supports new housing developments that have housing supply and affordability issues. The funding is intended to enable around 30,000 to 35,000 dwellings over the next 10 to 15 years.

The performance measure reports dwellings enabled as a result of the Infrastructure Acceleration Fund (IAF) at the point in time when all infrastructure associated with a development is completed. The nature of infrastructure delivery is that it can take years to work through design, land acquisition, consenting and construction before infrastructure delivery is completed.

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Ministry of Housing and Urban Development in its Annual Report.

Service Providers for the Multi-Category Appropriation

Provider	2024/25 Final Budgeted \$000	2024/25 Estimated Actual \$000	2025/26 Budget \$000	Expiry of Resourcing Commitment
Investment in Infrastructure to Advance Development-Ready Land				
Kāinga Ora - Homes and Communities	75,600	69,073	443,854	30 June 2026
Various councils	163,805	61,562	508,544	Various
Third Party Māori Housing Providers	91,169	53,006	10,957	Various
Total Investment in Infrastructure to Advance Development-Ready Land	330,574	183,641	963,355	
Investment in Crown-Owned Entities to Advance Development-Ready Land				
Kāinga Ora - Homes and Communities	649,000	293,678	506,911	30 June 2026
Total Investment in Crown-Owned Entities to Advance Development-Ready Land	649,000	293,678	506,911	

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Current Government						
<i>Investment in infrastructure to advance development-ready land</i>						
Housing Portfolio Savings to Enable Flexible Fund and New Investment	2025/26	-	(44,603)	-	-	-
Accounting for Upfront Payments and Amortisation Expenses	2024/25	(10,520)	(44,903)		-	-
Return of Funding for Kāinga Ora led Large-Scale Projects	2024/25	(30,000)	(170,000)	-	-	-
<i>Investment in Crown-owned Entities to Advance Development-Ready Land</i>						
Large-Scale Projects Savings	2025/26	-	(125,000)	-	-	-
Return of Funding for Large Scale Projects	2024/25	(32,500)	(202,500)	-	-	-

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Previous Government						
<i>Investment in infrastructure to advance development-ready land</i>						
2023 Rapid Savings Exercise: Vote Housing and Urban Development	2023/24	(25,000)	(50,000)	-	-	-
Housing Acceleration Fund	2021/22	551,000	-	-	-	-
<i>Investment in Crown-owned entities to advance development-ready land</i>						
Housing Acceleration Fund	2021/22	280,000	-	-	-	-

Housing Programme Fair Value Impairment Loss and Inventory Disposal (M37) (A22)

Overarching Purpose Statement

The single overarching purpose of this appropriation is to recognise the non-cash expenses associated with implementation of government housing policy.

Scope of Appropriation

Non-Departmental Other Expenses

Fair Value Impairment Loss - Affordable Housing Fund

This category is limited to the expense incurred in the fair-value impairment loss and any consequent write off arising from loans from the Affordable Housing Fund.

Sale of Developments Underwritten - Costs

This category is limited to the expenses incurred as part of the sale of underwritten developments incurred under the Supporting Stalled and At-Risk Developments Scheme.

Sale of Land and Dwellings - Costs

This category is limited to the expenses incurred as part of the sale of land and dwellings.

Non-Departmental Capital Expenditure

Land for Housing - Deferred Settlements

This category is limited to deferred settlement agreements associated with land sales.

Expenses, Revenue and Capital Expenditure

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	194,124	146,706	224,906
Non-Departmental Other Expenses			
Fair Value Impairment Loss - Affordable Housing Fund	21,000	-	-
Sale of Developments Underwritten - Costs	63,380	63,380	24,633
Sale of Land and Dwellings - Costs	53,924	53,924	114,453
Non-Departmental Capital Expenditure			
Land for Housing - Deferred Settlements	55,820	29,402	85,820

What is Intended to be Achieved with this Appropriation

This appropriation is intended to recognise the non-cash expenses associated with the implementation of government housing policy.

How Performance will be Assessed for this Appropriation

	2024/25		2025/26
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Expenses will be accurately recorded and recognised in the correct accounting period	Achieved	Achieved	Achieved

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

	2024/25		2025/26
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Non-Departmental Other Expenses			
Sale of Developments Underwritten - Costs			
This category is intended to facilitate the expenses incurred as part of the sale of underwritten developments incurred under the Supporting Stalled and At-Risk Developments Scheme.			
The category is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity; and an exemption was granted under s15D(2)(b)(ii) of the Public Finance Act 1989 as additional performance information is unlikely to be informative due to the technical nature of the transactions giving rise to the expenses under this category.	Exempted	Exempted	Exempted

	2024/25		2025/26
Assessment of Performance	Final Budgeted Standard	Estimated Actual	Budget Standard
Sale of Land and Dwellings - Costs			
This category is intended to facilitate the expenses incurred as part of the sale of land and dwellings.			
The category is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity; and an exemption was granted under s15D(2)(b)(ii) of the Public Finance Act 1989 as additional performance information is unlikely to be informative due to the technical nature of the transactions giving rise to the expenses under this category.	Exempted	Exempted	Exempted
Non-Departmental Capital Expenditure			
Land for Housing - Deferred Settlements			
This category is intended to facilitate the deferred settlement agreements associated with land sales.			
The category is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity; and an exemption was granted under s15D(2)(b)(ii) of the Public Finance Act 1989 as additional performance information is unlikely to be informative due to the technical nature of the transactions giving rise to the expenses under this category.	Exempted	Exempted	Exempted

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Ministry of Housing and Urban Development in its Annual Report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Current Government						
Housing Portfolio Savings to Enable Flexible Fund and New Investment	2024/25	(3,906)	-	-	-	-
Savings to Enable Flexible Fund for New Housing Investment	2024/25	(5,157)	-	-	-	-
Previous Government						
Fair Value Impairment Loss - Affordable Housing Fund						
Affordable Housing Fund	2022/23	7,000	-	-	-	-
Sale of Developments Underwritten - Costs						
Using Build Ready Developments and Land for Housing to Respond to Changing Market Conditions	2023/24	57,150	57,150	-	-	-
Market Headwinds to Residential Development and Construction: Supporting Affordable Housing in Build-ready Development	2022/23	-	-	-	-	-
Sale of Land and Dwellings - Costs						
2023 Rapid Savings Exercise: Vote Housing and Urban Development	2023/24	(10,000)	(10,000)	-	-	-

Reasons for Change in Appropriation

The increase in this appropriation for 2025/26 is mainly due to an expense transfer from 2024/25 into 2025/26 of \$50 million for Land of Housing deferred settlements to meet contracted deliverables.

This increase has been partially offset by funding ending for Fair Value Impairment Loss - Affordable Housing Fund of \$21 million and Fair Value Impairment Loss - Housing Infrastructure Fund of \$9.063 million.

Managing the Housing and Urban Development Portfolio (M37) (A22)

Overarching Purpose Statement

The single overarching purpose of this appropriation is to improve the functioning of the housing sector by providing good quality advice to Ministers and effective departmental operations.

Scope of Appropriation

Departmental Output Expenses

Facilitating the Purchase and redevelopment of land for housing purposes

This category is limited to the activities associated with the facilitation of the purchase and redevelopment of land for housing purposes.

Management of Housing Provision and Services

This category is limited to managing and regulating housing and housing support providers (including Kāinga Ora) through negotiating, managing and paying contracts.

Policy Advice and Ministerial Servicing

This category is limited to advice to support decision making by Ministers on government policy matters relating to housing and urban development, and Ministerial servicing and performance monitoring.

Expenses, Revenue and Capital Expenditure

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	68,293	68,293	63,562
Departmental Output Expenses			
Facilitating the Purchase and redevelopment of land for housing purposes	6,799	6,799	2,796
Management of Housing Provision and Services	23,227	23,227	27,628
Policy Advice and Ministerial Servicing	38,267	38,267	33,138
Funding for Departmental Output Expenses			
Revenue from the Crown	67,633	67,633	63,562
Facilitating the Purchase and redevelopment of land for housing purposes	6,769	6,769	2,796
Management of Housing Provision and Services	23,117	23,117	27,628
Policy Advice and Ministerial Servicing	37,747	37,747	33,138

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Revenue from Others	660	660	-
Facilitating the Purchase and redevelopment of land for housing purposes	30	30	-
Management of Housing Provision and Services	110	110	-
Policy Advice and Ministerial Servicing	520	520	-

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve and improvement to the functioning of the housing sector through effective departmental operations.

How Performance will be Assessed for this Appropriation

	2024/25		2025/26
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
The satisfaction rating (see Note 1) given by the Minister for overall satisfaction annually	Reach or exceed 70%	Reach or exceed 70%	Reach or exceed 70%

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

	2024/25		2025/26
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Departmental Output Expenses			
Facilitating the Purchase and redevelopment of land for housing purposes			
This category is intended to achieve the activities associated with the facilitation of the purchase and redevelopment of land for housing purposes.			
The percentage of completed underwritten KiwiBuild homes acquired by the Crown as part of the Buying Off the Plans Programme since the start of the programme	<25%	14%	<25%
Number of settled land acquisitions	4	0	2
Number of signed Development Agreements	3	5	5
Management of Housing Provision and Services			
This category is intended to achieve effective management and regulation of housing and housing support providers (including Kāinga Ora - Homes and Communities) through negotiating, managing and paying contracts.			
An annual monitoring report will be provided within 120 working days of receiving a Community Housing Provider annual return	80%	80%	80%
Percentage of contracts monitored against their performance and reporting requirements	90%	90%	90%
Percentage of payments to contracted housing and support providers processed within 10 working days	95%	95%	95%

	2024/25		2025/26
Assessment of Performance	Final Budgeted Standard	Estimated Actual	Budget Standard
Policy Advice and Ministerial Servicing			
This category is intended to provide advice to support decision making by Ministers on government policy matters relating to housing and urban development, and Ministerial servicing and performance monitoring.			
The satisfaction rating (see Note 1) given by the Minister for overall satisfaction annually	Reach or exceed 70%	Reach or exceed 70%	Reach or exceed 70%
Technical quality of policy advice papers will be assessed against the policy quality framework	Achieve an average score of at least 3/5	>3/5	Achieve an average score of at least 3/5
Percentage of requests completed within either specified or statutory timeframes:			
• Ministerial correspondence	95% or above	96%	95% or above
• Ministerial Official Information Act 1982 requests	95% or above	98%	95% or above
• Parliamentary Questions	95% or above	99%	95% or above
• Departmental Official Information Act 1982 requests	95% or above	100%	95% or above

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Ministry of Housing and Urban Development in its annual report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Current Government						
Ministerial and Management Services Reduction - Housing and Urban Development	2024/25	(13,250)	(2,710)	(2,730)	(2,910)	(2,910)
Previous Government						
Ministry of Housing and Urban Development - Responding to Volume Pressures	2023/24	3,359	3,695	3,695	3,695	3,695
Enabling Organisation Support Services	2023/24	410	410	410	410	410
Property, Provider Management System	2023/24	656	656	656	656	656
Delivering the Emergency Housing Reset and Redesign: Place-based Plans for Wellington and Hamilton and Programme Update	2024/25	50	75	100	275	-
Implementing the Reset and Redesign of the Emergency Housing System	2022/23	400	-	-	-	-
Final Advice on Emergency Housing Review	2022/23	-	-	-	-	-
Housing Acceleration Fund	2021/22	4,500	-	-	-	-

Reasons for Change in Appropriation

The decrease in this appropriation for 2025/26 is mainly due to:

Policy Advice and Ministerial Servicing category

The decrease in this category is mainly due to one-off expense transfers of \$4.250 million in 2024/25 for the WAI2750 enquiry and responding to savings initiative.

Facilitating the Purchase and Redevelopment of Land for Housing Purposes

The decrease in this category is mainly due to the expiration of time-limited funding for the Land for Housing programme of \$4 million for Affordable Housing Fund Administration costs and costs associated with the Emergency Housing Review.

Management of Housing Provision and Services

The increase in this category is due to the restoration of funding to normal levels in 2025/26. In the 2024/25 year, there was a \$6.625 million reduction in funding due to the 2024 Budget initiative Ministerial and Management Services Reduction.

Residential Development Underwrite (M37) (A22)

Scope of Appropriation, Expenses and Capital Expenditure

Title, Overarching Purpose and Period of Appropriations and Type and Scope of Categories	Appropriations, Adjustments and Use	\$000
Residential Development Underwrite (M37) (A22)	Original Appropriation	142,826
The single overarching purpose of this appropriation is to record purchase costs and associated expenses incurred in acquiring, holding and on-selling homes under the residential development underwrite. Commences: 01 October 2024 Expires: 30 June 2029	Adjustments to 2023/24	-
	Adjustments for 2024/25	-
	Adjusted Appropriation	142,826
	Actual to 2023/24 Year End	-
	Estimated Actual for 2024/25	-
	Estimate for 2025/26	81,326
	Estimated Appropriation Remaining	61,500
Non-Departmental Output Expenses		
<i>Operating the Residential Development Underwrite</i>	Original Amount	18,000
This category is limited to expenses incurred in relation to the facilitation, acquisition and subsequent on-sale of homes or developments in the Residential Development Underwrite.	Adjustments to 2023/24	-
	Adjustments for 2024/25	-
	Adjusted Amount	18,000
	Actual to 2023/24 Year End	-
	Estimated Actual for 2024/25	-
	Estimate for 2025/26	9,000
	Estimated Amount Remaining	9,000
<i>Residential Development Underwrite Purchase</i>	Original Amount	124,826
This category is limited to expenses incurred in the provision of purchasing homes under the Residential Development Underwrite.	Adjustments to 2023/24	-
	Adjustments for 2024/25	-
	Adjusted Amount	124,826
	Actual to 2023/24 Year End	-
	Estimated Actual for 2024/25	-
	Estimate for 2025/26	72,326
	Estimated Amount Remaining	52,500

Components of the Appropriation

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Operating the Residential Development Underwrite Programme	-	-	9,000
Residential Development Underwrite Purchases	-	-	72,326
Total Residential Development Underwrite	-	-	81,326

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve increased housing supply and support for the residential construction sector by underwriting developments, ensuring financial feasibility and maintaining construction pipelines.

How Performance will be Assessed for this Appropriation

	2024/25		2025/26
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Number of homes underwritten through the Residential Development Underwrite	Baseline year	200	400

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Ministry of Housing and Urban Development in its Annual Report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Current Government						
Establishing the General Underwrite Programme	2025/26	-	61,500	61,500	-	-

Reasons for Change in Appropriation

The increase in this appropriation is due to the establishment of the Residential Development Underwrite programme, which was established when winding down the KiwiBuild and Build-ready Development programmes.

Social Housing (M37) (A22)

Overarching Purpose Statement

The single overarching purpose of this appropriation is to secure and purchase the provision of social housing and associated support services.

Scope of Appropriation

Non-Departmental Output Expenses

Community Group Housing Market Rent Top-Up

The category is limited to the provision of funding to Kāinga Ora to pay the difference between the contracted rent with each Community Group Housing provider and market rent for the leased properties.

Purchase of Social Housing Provision

This category is limited to purchasing the provision of social housing and related services from social housing providers.

Services for People in Need of or at risk of Needing Social Housing

This category is limited to the provision of support services to those in need of social housing or those at risk of entering or exiting social housing.

Services Related to the Provision of Social Housing

This category is limited to the provision of services related to the provision of social housing by a social housing provider.

Non-Departmental Other Expenses

Community Housing Rent Relief

The category is limited to the provision of rent relief fund Community Group Housing providers for the sole purpose of helping them meet their contracted rent payments.

Non-Departmental Capital Expenditure

Acquisition and Improvement of Community Group Housing Properties

The category is limited to the providing debt or equity to Kāinga Ora to acquire, modernise or reconfigure properties leased by Community Housing Providers.

Expenses, Revenue and Capital Expenditure

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	2,034,422	1,916,864	2,198,266
Non-Departmental Output Expenses			
Community Group Housing Market Rent Top-Up	-	-	13,891
Purchase of Social Housing Provision	1,933,094	1,809,796	2,065,966
Services for People in Need of or at risk of Needing Social Housing	101,028	106,768	108,205
Services Related to the Provision of Social Housing	300	300	300
Non-Departmental Other Expenses			
Community Housing Rent Relief	-	-	4,104
Non-Departmental Capital Expenditure			
Acquisition and Improvement of Community Group Housing Properties	-	-	5,800

Components of the Appropriation

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Services for People in Need of or at risk of Needing Public Housing			
Housing First	48,300	55,950	48,300
Homelessness Action Plan	14,050	13,150	14,050
Sustaining Tenancies	10,930	12,569	11,247
Single Site Supported Housing	8,900	9,775	-
Rapid Rehousing	9,890	7,810	10,680
Social Outcomes Contracting	2,950	2,950	5,900
Other	6,008	4,564	18,028
Total Services for People in Need of or at risk of Needing Public Housing	101,208	106,768	108,205

Comparators for Restructured Appropriation

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Vote, Type and Title of Appropriation			
Vote Housing, Community Group Housing Multi Category Appropriation, Non-Departmental Output Expense Community Group Housing Market Rent Top-up	21,591	21,591	-
Vote Housing, Community Group Housing Multi Category Appropriation, Non-Departmental Other Expenses Community Housing Rent Relief	4,104	4,104	-
Vote Housing, Community Group Housing Multi Category Appropriation, Non-Departmental Capital Expenditure Acquisition and Improvement of Community Group Homes	5,800	5,800	-
Total	31,495	31,495	2,198,266

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve better access to social and community housing places by providing payments to secure access to properties for social and community housing providers and the purchase of social housing provision.

How Performance will be Assessed for this Appropriation

	2024/25		2025/26
Assessment of Performance	Final Budgeted Standard	Estimated Actual	Budget Standard
The net increase in additional social housing places will be at least:	3,480	3,370	920

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

	2024/25		2025/26
Assessment of Performance	Final Budgeted Standard	Estimated Actual	Budget Standard
Non-Departmental Output Expenses			
Purchase of Social Housing Provision			
This category is intended to achieve an increase in public housing support for eligible people through the payment of income-related rent subsidy.			
The number of tenancies subsidised by an income-related rent subsidy will be at least:	82,000	83,100	84,000
Services for People in Need of or at risk of Needing Social Housing			
This category is intended to achieve an increase in the number of people who are able to secure and sustain tenancies, and transition to housing independence.			
The number of contracted places available for chronic homeless households to be placed and supported into secure and stable accommodation under the Housing First initiative, will be at least:	2,750	2,735	2,735
The number of contracted places available for households to be supported under the Sustaining Tenancies programme, will be at least:	2,350	2,537	2,290
The number of contracted places available for homeless households to be supported under the Rapid Rehousing programme, will be at least:	545	671	565
Services Related to the Provision of Social Housing			
This category is intended to achieve continuity of support for public housing tenants who previously had the cost of water rate charges paid for and to fund the sector body.			
The category is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity; and an exemption from end of year performance reporting was granted under s15D(2)(b)(iii) of the Public Finance Act 1989 as the amount of the category is less than \$5 million	Exempted	Exempted	Exempted

	2024/25		2025/26
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Non-Departmental Other Expenses			
Community Housing Rent Relief			
The performance will be assessed by Kāinga Ora - Homes and Communities support to community group providers by making available up to 1,500 community group housing properties and related housing services:	1,500	1,500	1,500
Non-Departmental Capital Expenditure			
Acquisition and Improvement of Community Group Housing Properties			
This category is intended to achieve safe, healthy and affordable homes with the purchase of housing services from Kāinga Ora -Homes and Communities.			
The performance will be assessed by Kāinga Ora - Homes and Communities support to community group providers by making available up to 1,500 community group housing properties and related housing services	1,500	1,500	1,500

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Ministry of Housing and Urban Development in its annual report.

Service Providers for the Multi-Category Appropriation

Provider	2024/25 Final Budgeted \$000	2024/25 Estimated Actual \$000	2025/26 Budget \$000	Expiry of Resourcing Commitment
Purchase of Public Housing Provision				
Kāinga Ora - Homes and Communities	1,452,417	1,452,417	Under negotiation	Contract reviewed annually
Tāmaki Housing Association Limited Partnership	56,513	56,513	Under negotiation	Contract reviewed annually
Accessible Properties New Zealand Limited	35,275	35,275	Under negotiation	Contract reviewed annually
Kahui Tu Kaha Limited	22,663	22,663	Under negotiation	Contract reviewed annually
LinkPeople Limited	21,993	21,993	Under negotiation	Contract reviewed annually
Other Providers	344,233	220,935	Under negotiation	Contract reviewed annually
Total Purchase of Public Housing Provision	1,933,094	1,809,796	2,036,966	

Provider	2024/25 Final Budgeted \$000	2024/25 Estimated Actual \$000	2025/26 Budget \$000	Expiry of Resourcing Commitment
Services for People in Need of or at risk of Needing Public Housing				
Kāhui Tū Kaha Limited	17,895	17,895	Under negotiation	Contract reviewed annually
Mental Health Solutions Limited	11,567	11,567	Under negotiation	Contract reviewed annually
Te Matapihi He Tirohanga mo te Iwi Trust	8,458	8,458	Under negotiation	Contract reviewed annually
Auckland City Mission	8,112	8,112	Under negotiation	Contract reviewed annually
Christchurch Methodist Central Mission	8,025	8,025	Under negotiation	Contract reviewed annually
Other Providers	43,065	52,711	Under negotiation	Contract reviewed annually
Total Services for People in Need of or at risk of Needing Public Housing	97,122	106,768	108,205	
Services Related to the Provision of Public Housing				
Accessible Properties New Zealand Limited	300	300	Under negotiation	Contract reviewed annually
Total Services Related to the Provision of Public Housing	300	300	300	
Community Group Housing Market Rent Top-Up	-	-		
Kāinga Ora - Homes and Communities	-	-	13,891	Contract reviewed annually
Community Group Housing Market Rent Top-Up Total	-	-	13,891	
Community Housing Rent Relief	-	-		
Kāinga Ora - Homes and Communities	-	-	4,104	Contract reviewed annually
Community Housing Rent Relief Total	-	-	4,104	
Acquisition and Improvement of Community Group Housing Properties	-	-		
Kāinga Ora - Homes and Communities	-	-	5,800	Contract reviewed annually
Acquisition and Improvement of Community Group Housing Properties Total	-	-	5,800	

Kāinga Ora - Homes and Communities is the sole service provider for the following MCA categories:

- Community Group Housing Market Rent Top-Up
- Community Housing Rent Relief
- Acquisition and Improvement of Community Group Housing Properties.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Current Government						
<i>Community Group Housing Market Rent Top-Up</i>						
Merging Community Group Housing into the Social Housing MCA	2025/26	-	13,891	13,891	13,891	13,891
<i>Community Housing Rent Relief</i>						
Merging Community Group Housing into the Social Housing MCA	2025/26	-	4,104	4,104	4,104	4,104
<i>Acquisition and Improvement of Community Group Housing Properties</i>						
Merging Community Group Housing into the Social Housing MCA	2025/26	-	5,800	5,800	5,800	5,800
<i>Purchase of Social Housing Provision</i>						
New Social Housing and Affordable Rental Investments	2025/26	-	29,000	33,000	33,000	33,000
Housing Portfolio Funding for Cost Pressures	2027/28	-	-	-	23,068	32,546
Return of Funding for Housing Subsidies Contribution	2026/27	-	-	(6,040)	(15,376)	(15,376)
Social Housing Supply - Additional 1,500 Social Housing Places	2025/26	-	17,500	52,500	70,000	70,000
Personal Income Tax and Independent Earner Tax Credit Threshold Changes - Operating Costs	2024/25	(218)	(578)	(1,064)	(1,085)	(1,085)
<i>Services for People in Need of or at risk of Needing Public Housing</i>						
Housing Portfolio Funding for Cost Pressures	2024/25	3,906	11,629	19,562	28,226	36,740
Return of Funding for Rangatahi Youth Transitional Housing	2024/25	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Previous Government						
<i>Purchase of Public Housing Provision</i>						
Public Housing Supply - Maintaining delivery of Government Build Programme	2025/26	-	340,000	367,000	367,000	367,000
Public Housing Supply - Additional 3,000 places	2024/25	90,000	185,000	190,000	190,000	190,000
Delivering the Emergency Housing Reset and Redesign: Place-based Plans for Wellington and Hamilton and Programme Update	2023/24	351	358	365	-	-
Main Benefit Indexation to CPI Rather than Wages from 1 April 2024	2023/24	(1,632)	926	6,161	10,286	10,286
Welfare assistance package to help low-income people meet the increasing cost of living	2022/23	(2,674)	(3,065)	(2,850)	(2,850)	(2,850)
Initial Working for Families Changes to Support Low-income Families	2022/23	(2,141)	(2,141)	(2,141)	(2,141)	(2,141)
Amortisation of Upfront Payments	2022/23	(2,221)	(2,221)	(2,221)	(2,221)	(2,221)
Government Housing Build Programme	2022/23	189,000	189,000	189,000		189,000
Public and Transitional Housing - Maintaining and Increasing Public, Transitional and COVID-19 Housing Supply	2021/22	355,448	5,006	-	-	-
Main Benefits Increases on 1 July 2021 and 1 April 2022	2021/22	(41,993)	(41,993)	(41,993)	(41,993)	(41,993)

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
<i>Services for People in Need of or at risk of Needing Public Housing</i>						
Approval to Appropriate Funding to Extend Pay Equity Settlement for Social Workers in Community and Iwi Organisations	2025/26	-	5,285	5,834	5,834	5,834
Homelessness Action Plan Contingency Drawdown	2023/24	3,000	3,000	3,000	3,000	3,000
Homelessness Action Plan Contingency Cost Pressure Drawdown	2023/24	2,500	2,500	-	-	-
Delivering the Emergency Housing Reset and Redesign: Place-based Plans for Wellington and Hamilton and Programme Update	2023/24	1,063	1,107	1,154	-	-
Approval to Draw Down Funding to Settle a Pay Equity Claim for Social Work in the Funded Sector	2023/24	595	655	688	688	688
Homelessness Action Plan	2022/23	15,710	15,720	15,720	15,720	15,720
Short-term Housing and Support Services - Extension	2021/22	49,860	49,860	49,860	49,860	49,860

Reasons for Change in Appropriation

The increase in this appropriation for 2025/26 is mainly due to:

Purchase of Social Housing Provision

This category has increased by \$132.872 million, mainly due to:

- Budget 2023 initiative to deliver an additional 3,000 new Social Housing places increases this category by \$95 million
- Budget 2025 initiative Housing Portfolio - New Social Housing and Affordable Rental Investments has reprioritised \$29 million into this category
- Budget 2024 initiative to deliver an additional 1,500 social housing places increases this category by \$17.500 million.

Services for People in Need of or at risk of Needing Social Housing

This category has increased by \$7.177 million, mainly due to the Budget 2025 initiative Housing Portfolio Funding for Cost Pressures increasing funding in this category by \$11.629 million. This funding increase is partially offset by the expiration of \$6.400 million for Single Site Supported Housing.

Community Group Housing Market Rent Top-Up

This category has increased by \$13.891 million due to the establishment of this category within the multi category appropriation. This funding has been transferred from the Community Group Housing multi category appropriation which will be expired at the end of 2024/25.

Community Housing Rent Relief

This category has increased by \$4.104 million due to the establishment of this category within the multi category appropriation. This funding has been transferred from the Community Group Housing multi category appropriation which will be expired at the end of 2024/25.

Acquisition and Improvement of Community Group Housing Properties

This category has increased by \$5.800 million due to the establishment of this category within the multi category appropriation. This funding has been transferred from the Community Group Housing multi category appropriation which will be expired at the end of 2024/25.

Transitional Housing (M37) (A22)

Overarching Purpose Statement

The single overarching purpose of this appropriation is to fund the delivery of transitional housing places and services in New Zealand.

Scope of Appropriation

Non-Departmental Output Expenses

Provision of Transitional Housing Places

This category is limited to supporting transitional housing providers to provide transitional housing places.

Transitional Housing Services

This category is limited to payments to transitional housing providers to cover tenancy and property management, and services to support tenants in transitional housing to move into sustainable housing.

Expenses, Revenue and Capital Expenditure

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	435,582	393,665	365,174
Non-Departmental Output Expenses			
Provision of Transitional Housing Places	207,617	189,742	165,047
Transitional Housing Services	227,965	203,923	200,127

Components of the Appropriation

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
General Transitional Housing	302,334	293,750	323,964
Motels	85,530	74,195	-
Youth Transitional Housing	8,730	11,699	12,590
Emergency Housing Transitional housing	38,798	9,187	28,620
Other	190	-	-
Total Transitional Housing MCA	435,582	393,665	365,174

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve better outcomes for vulnerable households with nowhere to stay, through the provision of transitional housing and associated support services.

How Performance will be Assessed for this Appropriation

	2024/25		2025/26
Assessment of Performance	Final Budgeted Standard	Estimated Actual	Budget Standard
At least 5,800 transitional housing places and associated support services where applicable are provided and maintained	Achieved	Achieved	Achieved

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

	2024/25		2025/26
Assessment of Performance	Final Budgeted Standard	Estimated Actual	Budget Standard
Non-Departmental Output Expenses			
Provision of Transitional Housing Places			
This category is intended to achieve improved access to transitional places for eligible families and individuals across New Zealand.			
The number of transitional housing places available will be at least:	5,800	6,000	5,800
Transitional Housing Services			
This category is intended to achieve an increase in support services for the families and individuals who access the additional transitional housing places secured.			
Percentage of new transitional housing places contracted that receive associated services	100%	100%	100%

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Ministry of Housing and Urban Development in its annual report.

Service Providers for the Multi-Category Appropriation

Provider	2024/25 Final Budgeted \$000	2024/25 Estimated Actual \$000	2025/26 Budget \$000	Expiry of Resourcing Commitment
Provision of Transitional Housing Places				
The Salvation Army New Zealand Trust	19,157	19,157	Under negotiation	Contract reviewed Annually
Emerge Aotearoa Limited	18,171	18,171	Under negotiation	Contract reviewed Annually
Kāhui Tū Kaha Limited	16,607	16,607	Under negotiation	Contract reviewed Annually
Monte Cecilia Housing Trust	7,647	7,647	Under negotiation	Contract reviewed Annually
STRIVE Community Trust	9,038	9,038	Under negotiation	Contract reviewed Annually
Other Providers	136,997	119,1229	Under negotiation	Contract reviewed Annually
Total Provision of Transitional Housing Places	207,617	189,742		

Provider	2024/25 Final Budgeted \$000	2024/25 Estimated Actual \$000	2025/26 Budget \$000	Expiry of Resourcing Commitment
Transitional Housing Services				
The Salvation Army New Zealand Trust	27,234	27,234	Under negotiation	Contract reviewed Annually
Emerge Aotearoa Limited	28,076	28,076	Under negotiation	Contract reviewed Annually
Kāhui Tū Kaha Limited	21,079	21,079	Under negotiation	Contract reviewed Annually
STRIVE Community Trust	10,365	10,365	Under negotiation	Contract reviewed Annually
Wellington City Mission (Anglican) Trust Board	7,661	7,661	Under negotiation	Contract reviewed Annually
Other Providers	133,550	109,508	Under negotiation	Contract reviewed Annually
Total Transitional Housing Services	227,965	203,923		

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Current Government						
<i>Provision of Transitional Housing Places</i>						
Housing Support Services, Transitional Housing, and Social Housing - Cost Pressures	2027/28	-	-	-	9,334	17,482
Return of Funding for the Emergency Housing Review and Homelessness Action Plan	2024/25	(6,500)	(7,000)	(7,500)	(1,000)	(1,000)
Return of Funding for Rangatahi Youth Transitional Housing	2024/25	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)
<i>Transitional Housing Services</i>						
Savings to Offset Housing Cost Pressures	2027/28	-	-	-	(15,000)	(30,000)
Return of Funding for the Emergency Housing Review and Homelessness Action Plan	2024/25	(6,500)	(7,000)	(7,500)	(1,000)	(1,000)
Return of Funding for Rangatahi Youth Transitional Housing	2024/25	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)
Previous Government						
<i>Provision of Transitional Housing Places</i>						
Transitional Housing Motels - Extending Funding	2023/24	42,765	-	-	-	-
Actions to Improve Alternatives to Emergency Housing Special Needs Grant Accommodation	2023/24	4,000	4,000	-	-	-
Delivering the Emergency Housing Reset and Redesign: Place-based Plans for Wellington and Hamilton and Programme Update	2023/24	9,537	11,077	17,704	4,001	4,001
Homelessness Action Plan Contingency Drawdown	2023/24	3,000	3,000	3,000	3,000	3,000
Homelessness Action Plan	2022/23	5,130	5,130	5,130	5,130	5,130

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Public and Transitional Housing - Maintaining and Increasing Public, Transitional and COVID-19 Housing Supply	2021/22	50,000	50,000	50,000	50,000	50,000
Short-term Housing and Support Services - Extension	2021/22	60	60	60	60	60
Transitional Housing Services						
Approval to Appropriate Funding to Extend Pay Equity Settlement for Social Workers in Community and Iwi Organisations	2024/25	1,000	9,253	10,193	10,193	10,193
Transitional Housing Motels - Extending Funding	2023/24	42,765	-	-	-	-
Delivering the Emergency Housing Reset and Redesign: Place-based Plans for Wellington and Hamilton and Programme Update	2023/24	25,261	26,543	28,956	4,643	4,643
Approval to Draw Down Funding to Settle a Pay Equity Claim for Social Work in the Funded Sector	2023/24	272	287	301	301	301
Public and Transitional Housing - Maintaining and Increasing Public, Transitional and COVID-19 Housing Supply	2021/22	50,000	50,000	50,000	50,000	50,000
Short-term Housing and Support Services - Extension	2021/22	10	10	10	10	10

Reasons for Change in Appropriation

The decrease in this appropriation for 2025/26 is mainly due to:

Provision of Transitional Housing Places

The decrease in this category is mainly due to:

- the expiration of \$42.765 million in time limited funding, received as part of the Budget 2023 initiative Transitional Housing Motels - Extending Funding.

This decrease is offset by additional funding of \$9.334 million as part of the Budget 25 initiative Housing Support Services, Transitional Housing, and Social Housing - Cost Pressures.

Transitional Housing Services

The decrease in this category is mainly due to:

- a funding reduction of \$42.765 million for the Budget 2023 initiative Transitional Housing Motels - Extending Funding
- a funding reduction of \$45 million for the Budget 25 initiative Savings to Offset Housing Cost Pressures.

This decrease is partially offset by:

- an \$8.253 million increase in funding for the Approval to Appropriate Funding to Extend Pay Equity Settlement for Social Workers in Community and Iwi Organisations.

Upfront Payments (M37) (A22)

Overarching Purpose Statement

The single overarching purpose of this appropriation is to record the prepayment of expenses associated with implementation of government housing policy.

Scope of Appropriation

Non-Departmental Capital Expenditure

Affordable Housing Fund - Prepayment of Grants

This category is limited to the prepayments of contributions to providers of affordable rentals within the Affordable Housing Fund.

Community Housing Providers - Early Stage Operating Supplement

This category is limited to early-stage operating funding to Community Housing Providers who provide Public Housing.

He Kūkū ki te Kāinga - Increasing Māori Housing Supply - prepayment of upfront funds

This category is limited to the prepayment of funding to increase the housing supply provided by Māori service providers.

Māori Infrastructure Projects - Prepayment of Upfront Funds

This category is limited to the prepayment of contributions for Māori infrastructure projects to advance development-ready land.

Transitional Housing Providers - Prepayment of Upfront Funds

This category is limited to the prepayment of upfront funding to Transitional Housing Providers who provide transitional housing.

Expenses, Revenue and Capital Expenditure

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	357,979	305,790	118,000
Non-Departmental Capital Expenditure			
Affordable Housing Fund - Prepayment of Grants	123,215	71,026	-
Community Housing Providers - Early Stage Operating Supplement	52,372	52,372	10,500
He Kūkū ki te Kāinga - Increasing Māori Housing Supply - prepayment of upfront funds	126,541	126,541	107,500
Māori Infrastructure Projects - Prepayment of Upfront Funds	47,830	47,830	-
Transitional Housing Providers - Prepayment of Upfront Funds	8,021	8,021	-

What is Intended to be Achieved with this Appropriation

This category is intended to recognise the prepayment of expenses associated with implementation of government housing policy.

How Performance will be Assessed for this Appropriation

	2024/25		2025/26
Assessment of Performance	Final Budgeted Standard	Estimated Actual	Budget Standard
Performance will be assessed by the assessment of the categories for this MCA	See categories	See categories	See categories
Prepayments will be accurately recorded and recognised in the correct accounting period	Achieved	Achieved	Achieved

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

	2024/25		2025/26
Assessment of Performance	Final Budgeted Standard	Estimated Actual	Budget Standard
Non-Departmental Capital Expenditure			
Affordable Housing Fund - Prepayment of Grants			
The number of homes contracted through the Affordable Rental Pathway	161	161	Deleted
The number of homes delivered through the Affordable Rental Pathway	150	131	265
Community Housing Providers - Early Stage Operating Supplement			
This appropriation is intended to recognise the amortisation of prepaid expenses associated with the implementation of government housing policy.			
Payments of staged operating funding contribute to securing and purchasing social housing and associated support services	Achieved	Achieved	Achieved
He Kūku ki te Kāinga - Increasing Māori Housing Supply - prepayment of upfront funds			
This category is intended to facilitate the prepayment of funding to increase the housing supply provided by Māori service providers.			
Number of new housing places created for individuals/whānau	206	400	400
Māori Infrastructure Projects - Prepayment of Upfront Funds			
This category is intended to facilitate the prepayment of contributions for Māori infrastructure projects to advance development-ready land.			
The total number of houses enabled through the Māori Infrastructure Fund	150	150	150
Transitional Housing Providers - Prepayment of Upfront Funds			
This appropriation is intended to recognise the prepayment of expenses associated with implementation of government housing policy.			
Payments of upfront funding contribute to securing and purchasing transitional housing and associated support services	Achieved	Achieved	Achieved

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Ministry of Housing and Urban Development in its Annual Report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Current Government						
<i>He Kūku ki te Kāinga - Increasing Māori Housing Supply - Prepayment of Upfront Funds</i>						
Housing Portfolio New Social Housing and Affordable Rentals	2025/26	-	60,500	75,625	15,131	-
Housing Portfolio Savings to Enable Flexible Fund and New Investment	2024/25	(89,347)	(36,117)	(50,850)	(44,350)	(20,870)
Accounting for Upfront Payments and Amortisation Expenses	2023/24	109,476	45,617	36,850	6,850	6,850
<i>Māori Infrastructure Projects - Prepayment of Upfront Funds</i>						
Housing Portfolio Savings to Enable Flexible Fund and New Investment	2024/25	(14,513)	(22,419)	-	-	-
Accounting for Upfront Payments and Amortisation Expenses	2023/24	43,236	22,419	-	-	-
<i>Progressing the Pipeline of Māori Housing - Prepayment of Upfront Funds</i>						
Accounting for Upfront Payments and Amortisation Expenses	2023/24	(9,000)	-	-	-	-
<i>Community Housing Providers - Early-stage Operating Supplement</i>						
Housing Portfolio New Social Housing and Affordable Rental Investments	2028/29	-	-	-	-	40,000
Early-stage Operating Supplement Additional Funding	2025/26	-	10,500	31,500	-	-
Previous Government						
<i>Affordable Housing Fund - Prepayment of Grants</i>						
Affordable Housing Fund - Affordable Rental Pathway	2023/24	50,000	-	-	-	-
<i>He Kūku ki te Kāinga - Increasing Māori Housing Supply - Prepayment of Upfront Funds</i>						
Māori Housing Supply, Capability Building and Repairs	2023/24	32,500	37,500	37,500	37,500	37,500
Temporary Accommodation response to the Auckland flooding and Cyclone Gabrielle	2023/24	-	-	-	-	-
Actions to Improve Alternatives to Emergency Housing Special Needs Grant Accommodation	2023/24	32,324	-	-	-	-
<i>Progressing the Pipeline of Māori Housing - Prepayment of Upfront Funds</i>						
Māori Housing Supply, Capability Building and Repairs	2023/24	5,000	-	-	-	-
Progressing the Pipeline of Māori Housing - Prepayment of Upfront Funds	2022/23	4,000	-	-	-	-

Reasons for Change in Appropriation

The decrease in this appropriation for 2025/26 is mainly due to:

Affordable Housing Fund - Prepayment of Grants

A one-off expense transfer was made into 2024/25 of \$73.215 million to align funding with the timing of expected milestone payments to third parties.

Community Housing Providers - Early Stage Operating Supplement

An expense transfer was made into 2024/25 of \$52.372 million to align funding with the timing of expected payments to providers.

He Kūkū ki te Kāinga - Increasing Māori Housing Supply - Prepayment of Upfront Funds

An expense transfer was made into 2024/25 of \$41.588 million to align funding with the timing of expected milestone payments to third parties.

The Budget 2024 initiative Accounting for Upfront Payments and Amortisation Expenses decreases funding for this appropriation by \$63.859 million.

The Budget 2023 initiative Update on Actions to Improve Alternatives to Emergency Housing Special Needs Grant Accommodation decreases funding for this category by \$32.324 million.

Māori Infrastructure Projects - Prepayment of Upfront Funds

A one-off expense transfer was made into 2024/25 of \$19.107 million to align funding with the timing of expected milestone payments to third parties.

The Budget 2024 initiative Accounting for Upfront Payments and Amortisation Expenses decreases funding for this category by \$20.817 million.

Transitional Housing Providers - Prepayment of Upfront Funds

A one-off expense transfer was made into 2024/25 of \$8.021 million to align funding with the timing of expected payments to providers.