



**BUDGET
2026**

Summary of Initiatives

**Hon Nicola Willis
Minister of Finance**

28 May 2026

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New Zealand Government
Te Kāwanatanga o Aotearoa



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Summary of Initiatives

He Whakarāpopototanga o ngā Kaupapa

In Budget 2026, the Government is investing an average of \$2.1 billion per year in net new operating spending. This consists of \$3.8 billion of new operating spending initiatives, offset by \$1.7 billion of operating savings initiatives. The Government is also investing \$5.7 billion in net new capital spending. There are 191 new spending initiatives and 88 savings initiatives in Budget 2026.

Table 1 provides a breakdown of Budget 2026, including offsets from revenue and savings, as well as reprioritisation of unspent funding, such as from tagged contingencies. For total expenditure by Vote, see the *Estimates of Appropriations* for 2026/27.

Table 1 – Budget 2026 Expenditure Breakdown¹

	Operating average (\$m)		Net Operating Average (\$m)	Net Operating Total (\$m)	Net Capital Total (\$m)
	New Spending	Savings and Revenue			
Health	1,460	(9)	1,450	5,802	682
Defence and Intelligence	388	-	388	1,156	2,348
Law and Order	269	(4)	265	1,061	215
Education and Tertiary Education	503	(354)	149	875	501
Transport	119	(5)	114	456	2,708
Energy Security	50	-	50	198	198
Social Housing and Welfare	255	(214)	40	(33)	2
Housing	107	(92)	15	62	(23)
Other Spending, Savings and Revenue	662	(988)	(326)	(1,304)	(929)
Budget 2026 Package	3,813	(1,667)	2,146	8,272	5,702

¹ Table 1 includes funding for initiatives that have been withheld due to commercial and/or negotiation sensitivity reasons. Therefore, the totals of individual initiatives will not reconcile to the table above.

Connection Between the Summary of Initiatives and Estimates of Appropriations

The *Estimates of Appropriations* provide information to Parliament on the expenses and capital expenditure the Government plans to incur for the upcoming financial year. The Estimates cover all existing baseline expenditure for the upcoming financial year and new Budget spending decisions. The Estimates are organised into nine volumes that can be referred to for supporting information on the Vote. Related appropriations are grouped within Votes (e.g. Vote Health includes all health-related appropriations administered by the Ministry of Health).

The *Summary of Initiatives* provides information on the new spending and savings initiatives for Budget 2026 that the Government has agreed to for each Vote.

Estimates	Vote
Volume 1 – Economic Development and Infrastructure Sector	Building and Construction Business, Science and Innovation Cities, Environment, Regions and Transport ² Transport
Volume 2 – Education and Workforce Sector	Education Education Review Office Labour Market Tertiary Education
Volume 3 – External Sector	Customs Defence Defence Force Foreign Affairs
Volume 4 – Finance and Government Administration Sector	Audit Communications Security and Intelligence Finance Internal Affairs Office of the Clerk Ombudsmen Parliamentary Service Prime Minister and Cabinet Public Service Regulation Revenue Security Intelligence Social Investment Statistics
Volume 5 – Health Sector	Health
Volume 6 – Justice Sector	Attorney-General Corrections Courts Justice Parliamentary Counsel Police Serious Fraud
Volume 7 – Māori Affairs Sector	Māori Development Tari Whakatau

² This is a new Vote for 2026/27, reflecting the creation of the Ministry for Cities, Environment, Regions and Transport.

Estimates	Vote
Volume 8 – Natural Resources Sector	Agriculture, Biosecurity, Fisheries and Food Safety Conservation Environment Forestry Lands Parliamentary Commissioner for the Environment
Volume 9 – Social Services and Community Sector	Arts, Culture and Heritage Disabled People Disability Support Services Housing and Urban Development Oranga Tamariki Pacific Peoples Social Development Sport and Recreation Women

Overview of the Summary of Initiatives

The Summary of Initiatives is organised into different sections:

- Budget 2026 Initiatives by Vote
- Other Initiatives
- Initiatives Related to Time-limited Funding
- Baseline Savings

The majority of this document is focused on “Budget 2026 Initiatives by Vote”, which are the new spending, savings, and revenue initiatives funded (or returning funding) in Budget 2026 from the operating allowance and capital allowance.

- **New Spending:** Funding to meet the Government’s policy commitments to implement new services and programmes, support the delivery of frontline services, and extend existing services that currently have time-limited funding or expand services to a broader group of people.
- **Revenue:** Increases in Government revenue (including from fees and levies) by changes to policies or programmes, rather than decreases in Government expenditure as represented by savings.
- **Savings:** The return of existing funding, including where policy decisions have resulted in lower costs to the Crown. In addition, savings may include ending or scaling back low-value programmes, programmes that do not align with the Government’s objectives, non-essential back-office functions (including contractor and consultant spend), and closure or reduction of tagged contingencies.

Initiatives are organised by Vote (such as Vote Health). For each Vote, there is a summary table, which breaks down the Budget 2026 decisions into the three groups outlined above. The summary table also provides an aggregate total with either a net increase or net decrease (indicated within brackets). Pre-commitments against the Budget 2026 operating allowance and capital allowance are included in the summary tables. Initiatives funded outside Budget allowances are not included in the Vote summary tables (e.g. initiatives that are funded by fees and levies, or where the fiscal impacts flow through directly to fiscal indicators).

Some Vote summary tables include funding amounts that are not disclosed in more detail due to commercial and/or negotiation sensitivity (as such, when all individual initiatives are totalled, they may not equal the aggregated totals in the summary table).

Example of a Vote summary table and summary of an initiative

[Vote Title]

	Budget 2026 Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
Budget Breakdown for Vote			
New Spending	5.000	20.000	-
Revenue	(2.000)	(8.000)	-
Savings	(1.000)	(6.000)	(20.000)
Total	2.000	6.000	(20.000)

Where initiatives are funded across two or more Votes, the Vote summary table will reflect the respective Vote funding portion only. Some Vote summaries have funding for initiatives that have been withheld due to commercial and/or negotiation sensitivity. The aggregated total of individual initiatives may not reconcile to the Vote summary table due to these factors.

The operating annual average in the table above typically refers to the four-year average of all funding ("total operating") across the current forecast period (2025/26 to 2029/30). In a small number of cases, where initiatives include significant funding or savings beyond 2029/30, the operating average figure may reflect a different number.

[Initiative Type – e.g. New Spending]

[Initiative Title]

[Initiative Description]

Vote	Annual operating funding (\$m)					Operating funding over 5 years (\$m)	Capital funding over 10 years (\$m)
	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Vote Name 1 [lead Vote]	-	10.000	10.000	10.000	10.000	40.000	5.000
Vote Name 2 [for cross-Vote initiatives only]	10.000	10.000	10.000	10.000	10.000	50.000	5.000
Vote Name 3 [for cross-Vote initiatives only]	-	(5.000)	(5.000)	(5.000)	(5.000)	(20.000)	-
Vote Name 4	-	10.000	5.000	-	-	-	-
Tagged contingency		5.000	5.000	5.000	5.000	20.000	-
Tagged contingency						-	-

Generally, initiatives are funded via a single Vote. However, in cases where initiatives are funded across two or more Votes, the funding will only be shown under the lead Vote's Summary of Initiatives.

Some funding is held in a "tagged contingency" (i.e. where funding is not appropriated until certain conditions are met). Funding amounts for some tagged contingencies are withheld due to commercial or negotiation sensitivity.

In some cases, activities and programmes are time-limited (e.g. in response to an event or pending the outcome of a review) and therefore ongoing funding is not provided. More information on time-limited initiatives is provided on page 65.

Brackets indicate negative numbers, reflecting a reduction in expenditure or an increase in revenue.

Agriculture, Biosecurity, Fisheries and Food Safety

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	8.298	33.190	-
Revenue	-	-	-
Savings	(13.200)	(52.800)	-
Total	(4.903)	(19.610)	-

New Spending

Aquaculture Settlements – Delivering on the Crown’s Legislative Obligations

This initiative provides funding for the Ministry for Primary Industries to deliver future Crown settlement obligations under the Māori Commercial Aquaculture Claims Settlement Act 2004. As several settlements are expected to conclude in this financial year, funding has been set aside to ensure the Crown can adequately meet its obligations. Part of this funding is held in contingency. The contingency figures have been withheld due to commercial sensitivities.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Agriculture, Biosecurity, Fisheries and Food Safety	-	8.000	-	-	-	8.000	-
Tagged Contingency	-	-	-	-	-	-	-

Wilding Conifers – Scaling the Crown’s Investment in the National Control Programme

This initiative provides \$109.2 million over three years to support continued control of wilding conifers, and to expand work in the highest-risk areas, Branch Leatham and Wānaka. This work protects productive land, biodiversity and tourism, supports water availability, reduces wildfire risk, and positions long-term management to transition to landowners. The \$109.2 million is funded through several sources, comprising \$25.2 million from Budget 2026 operating allowance, \$15.0 million from the Emerging Priorities Contingency, and \$30.0 million from International Visitor Conservation and Tourism Levy revenue. The remaining funding is sourced from within agency baselines, with \$30.0 million from the Ministry for Primary Industries and \$9.0 million from the Department of Conservation. The additional funding is time-limited to 2028/29, when a National Pest Management Plan will be available to inform decisions about future contributions from landowners and the Crown.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Agriculture, Biosecurity, Fisheries and Food Safety	-	13.372	10.345	1.473	-	25.190	-

Savings

Baseline Savings – Ministry for Primary Industries

This savings initiative delivers on the baseline reduction target for the Ministry for Primary Industries and will be achieved via efficiency improvements across contracts, property, digital services, and support functions. It consolidates savings from multiple areas to reduce ongoing operating costs while maintaining core services and supporting more streamlined delivery.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Agriculture, Biosecurity, Fisheries and Food Safety	-	(13.200)	(13.200)	(13.200)	(13.200)	(52.800)	-

Arts, Culture and Heritage

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	46.329	185.317	-
Revenue	-	-	-
Savings	(6.769)	(27.077)	-
Total	39.560	158.240	-

New Spending

New Zealand Screen Production Rebate (Domestic) – Continued Funding

This initiative provides funding for the domestic component of the New Zealand Screen Production Rebate (NZSPR-NZ), in line with forecast costs of the scheme. Recent targeted policy changes to NZSPR-NZ aim to improve cost control, encourage economic growth and sector sustainability, and support the scheme's administration costs.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Arts, Culture and Heritage	-	0.200	57.467	70.200	57.450	185.317	-

Savings

Baseline Savings – Ministry for Culture and Heritage (Vote Arts, Culture and Heritage)

This savings initiative contributes to the baseline reduction target for the Ministry for Culture and Heritage. It reduces funding for the Ministry for Culture and Heritage and all entities in Vote Arts, Culture and Heritage. Entities impacted by baseline savings are Antarctic Heritage Trust, Broadcasting Standards Authority, Creative New Zealand, Heritage New Zealand Pouhere Taonga, Museum of New Zealand Te Papa Tongarewa, New Zealand Film Commission, New Zealand Music Commission, New Zealand on Air, New Zealand Symphony Orchestra, Ngā Taonga Sound & Vision, Radio New Zealand, Royal New Zealand Ballet, and Te Matatini. Specific areas of savings will be determined by entity boards or leadership teams.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Arts, Culture and Heritage	(1.400)	(6.476)	(6.467)	(6.367)	(6.367)	(27.077)	-

Building and Construction

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	-	-	-
Revenue	-	-	-
Savings	(2.057)	(8.226)	-
Total	(2.057)	(8.226)	-

Savings

Baseline Savings – Ministry of Business, Innovation and Employment (Vote Building and Construction)

This savings initiative contributes to the baseline reduction target for the Ministry of Business, Innovation and Employment and will be achieved via enterprise prioritisation and efficiencies, process and system improvements, and the ongoing alignment of organisational capacity with key operational demands.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Building and Construction	-	(2.251)	(1.999)	(1.999)	(1.977)	(8.226)	-

Business, Science and Innovation

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	50.728	202.910	10.057
Revenue	(6.000)	(24.000)	-
Savings	(34.809)	(139.235)	-
Total[^]	9.919	39.675	10.057

[^]The total includes funding for a cross-Vote initiative in Vote Labour Market.

New Spending

Aspire NZ Seed Fund – Operating Funding Model

This initiative provides funding for the administration and delivery of Aspire NZ Seed Fund (Aspire). This initiative changes the Aspire funding model from self-funded (via returns on investment) to Crown-funded and will enable New Zealand Growth Capital Partners to better focus Aspire investments on developing the early-stage market. The fiscal impact of this initiative will be offset by revenue from the 'New Zealand Growth Capital Partners – Dividend Payments' initiative on page 10.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Business, Science and Innovation	-	6.000	6.000	6.000	6.000	24.000	-

Energy Efficiency and Conservation Authority Support for Gas Transition Loan Guarantee Scheme

This initiative provides funding for the Energy Efficiency and Conservation Authority (EECA) to deliver wrap-around support for the Gas Transition Loan Guarantee Scheme administered by the Treasury. This is to help businesses get projects ready to secure finance, and to address other non-financial barriers that businesses may face. This initiative is time-limited as EECA support will be limited to the Gas Transition Loan Guarantee Scheme availability period, and is funded through the 'Energy Funding Reprioritisation' initiative on page 10. This initiative is linked to 'Gas Transition Loan Guarantee Scheme' initiative in Vote Finance on page 31.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Business, Science and Innovation	-	2.410	1.750	1.750	-	5.910	-

Solar on Schools

This initiative provides funding to the Community Renewable Energy Fund that is administered by the Energy Efficiency and Conservation Authority to allow for a dedicated Solar on Schools grant programme in collaboration with the Ministry of Education. This grant will provide schools with a combination of solar panels and batteries and/or energy management systems that will allow schools across the country to benefit from savings on electricity bills. This initiative is funded through the 'Energy Funding Reprioritisation' initiative on page 10. This initiative is time-limited to reflect anticipated delivery timeframes.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Business, Science and Innovation	-	10.000	10.000	-	-	20.000	-

Startup Support Package – Emerging Managers' Programme

This initiative provides funding to establish an Emerging Managers' Programme to be delivered by New Zealand Growth Capital Partners. The programme will operate as a fund-of-funds that supports selected emerging and first-time fund managers who invest in startup companies. It aims to address a structural gap in the startup ecosystem by helping selected funds to build capacity, develop scale, and establish a track record.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Business, Science and Innovation	-	-	-	-	-	-	10.000

Supporting Additional Fuel Supply

This initiative provides funding to establish fuel security arrangements, including additional fuel stockholdings, to manage risks to fuel supply in New Zealand and increase resilience to fuel supply chain disruptions. Funding is time-limited to 2025/26 and 2026/27. This funding covers costs associated both with publicly announced arrangements and potential future arrangements. The amounts allocated to any individual arrangement remain commercially sensitive.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Business, Science and Innovation	80.000	70.000	-	-	-	150.000	-

Transfer of Ara Ake Functions

This initiative provides funding to the Energy Efficiency and Conservation Authority to support delivery of programmes that have transferred from Ara Ake. This initiative is funded through the 'Energy Funding Reprioritisation' initiative on page 10.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Business, Science and Innovation	-	0.500	0.500	1.000	1.000	3.000	-

Revenue

New Zealand Growth Capital Partners – Dividend Payments

This initiative provides revenue in the form of regular dividend payments from New Zealand Growth Capital Partners. These dividend payments will offset the fiscal impact of the 'Aspire NZ Seed Fund – Operating Funding Model' initiative on page 9, which changes the Aspire NZ Seed Fund from self-funded (via returns on investment) to Crown-funded.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Business, Science and Innovation	-	(6.000)	(6.000)	(6.000)	(6.000)	(24.000)	-

Savings

Baseline Savings – Ministry of Business, Innovation and Employment (Vote Business, Science and Innovation)

This savings initiative contributes to the baseline reduction target for the Ministry of Business, Innovation and Employment and will be achieved via enterprise prioritisation and efficiencies, process and system improvements, and the ongoing alignment of organisational capacity with key operational demands.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Business, Science and Innovation	-	(10.650)	(10.902)	(10.902)	(10.924)	(43.378)	-

Energy Funding Reprioritisation

This savings initiative returns funding identified across the Government Investment in Decarbonising Industry Fund contracts, operational costs for the Warmer Kiwi Homes programme, and discontinuing Crown funding for Ara Ake. A portion of this reprioritised funding will be used to fund the 'Energy Efficiency and Conservation Authority Support for Gas Transition Loan Guarantee Scheme', and 'Solar on Schools' initiatives on page 9, and the 'Transfer of Ara Ake Functions' initiative on page 10.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Business, Science and Innovation	(44.500)	(14.588)	(6.088)	(6.088)	(6.088)	(77.352)	-

Return of Tagged Contingency – COVID-19: Infrastructure Cost Overruns and Reprioritisation

This savings initiative returns remaining funding in the COVID-19: Infrastructure Cost Overruns and Reprioritisation tagged contingency for the Infrastructure Reference Group Shovel Ready programme. The programme is closing, with most of the remaining projects due to complete construction by the end of 2026.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Business, Science and Innovation	(18.505)	-	-	-	-	(18.505)	-

Initiatives Funded Outside Budget Allowances

Managing the Fiscal Liability from the Wellington Consolidation Project

This initiative returns \$3.0 million total operating funding from property management services to address part of the negative tagged contingency established at Budget 2024. The negative tagged contingency was intended to reflect savings expected through the delivery of the Wellington Consolidation Project.

Cities, Environment, Regions and Transport

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	73.346	293.385	-
Revenue	-	-	-
Savings	(5.506)	(22.024)	-
Total	67.840	271.361	-

New Spending

Going for Housing Growth – Pillar 2: Regulatory Oversight of Development Levies

This initiative provides funding to establish a function within the Commerce Commission to provide regulatory oversight of development levies charged by territorial authorities and water organisations to recover the overall costs of growth infrastructure across a community.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Cities, Environment, Regions and Transport	-	5.727	7.681	7.894	8.436	29.738	-

Resource Management Reform – Planning System Implementation

This initiative provides funding to implement the new planning system that will support delivery of housing, clean energy, infrastructure and growth, while maintaining environmental protections.

Funding supports the development and implementation of national instruments; improved data and analytics (including the development of the New Zealand Flood Map); practical guidance to assist councils, businesses and communities to transition to the new system; and a new Planning Tribunal to provide timely, accessible, independent and cost-effective resolution of planning disputes. The initiative also includes an initial tranche of funding to deliver a centralised digital planning platform.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Cities, Environment, Regions and Transport	-	85.099	94.839	50.159	31.050	261.147	-
Courts	-	3.580	9.376	8.163	8.163	29.282	-
Justice	-	0.363	1.090	1.090	1.090	3.633	13.416

Stewardship of Underground Assets in Infrastructure Corridors

This initiative provides funding to strengthen stewardship of underground assets (e.g. waterpipes and utility assets) in infrastructure corridors. The Ministry for Cities, Environment, Regions and Transport will review the regulatory, policy and funding settings governing underground assets and work with the sector to progress initiatives that support utility providers' adherence to regulatory standards. The initiative responds to a report from the New Zealand Utilities Advisory Group. This initiative is funded through the 'Reprioritisation Towards Stewardship of Underground Assets' initiative in Vote Transport on page 62. Funding is time-limited for the length of the review.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Cities, Environment, Regions and Transport	-	0.500	1.000	1.000	-	2.500	-

Savings

Baseline Savings – Ministry for Cities, Environment, Regions and Transport

This savings initiative contributes to the baseline reduction target for the Ministry for Cities, Environment, Regions and Transport and will be delivered through operational efficiencies. The savings below reflect submissions from the legacy departments prior to the merger (Ministry of Transport, Ministry of Housing and Urban Development, Ministry for the Environment, and relevant local government functions from the Department of Internal Affairs).

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Cities, Environment, Regions and Transport – Environment	-	(3.700)	(3.403)	(3.403)	(3.502)	(14.008)	-
Cities, Environment, Regions and Transport – Housing	-	(1.600)	(1.600)	(1.600)	(1.600)	(6.400)	-
Cities, Environment, Regions and Transport – Local Government	-	(0.404)	(0.404)	(0.404)	(0.404)	(1.616)	-

Communications Security and Intelligence

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	17.839	71.355	-
Revenue	-	-	-
Savings	-	-	-
Total	17.839	71.355	-

New Spending

Intelligence and Security Uplift

This initiative provides funding for an Intelligence and Security uplift.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Communications Security and Intelligence	-	6.498	15.325	24.958	24.574	71.355	-

Conservation

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	2.447	9.786	-
Revenue	-	-	-
Savings	(9.428)	(37.712)	-
Total	(6.982)	(27.926)	-

New Spending

Stafford v Attorney-General – Implications for the Department of Conservation

This initiative provides funding, including in tagged contingency, to address implementation costs for the Department of Conservation arising from the resolution agreement for the *Stafford v Attorney-General* High Court case. This funding will ensure continued seamless operation of the Abel Tasman Great Walk and other visitor experiences affected by the litigation.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Conservation	2.100	1.020	0.941	0.962	0.983	6.006	-
Tagged Contingency	-	3.600	0.056	0.060	0.064	3.780	-

Savings

Baseline Savings – Department of Conservation

This savings initiative delivers on the baseline reduction target for the Department of Conservation and will be achieved through reduced spending on contractors and consultants, and scaling of operational and investment programmes. Funds that were held for stewardship land reclassification, but where no further work is planned will be returned, non-safety-related asset maintenance and IT investments will be delivered over a longer timeframe, and sites receiving ongoing predator control will be prioritised.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Conservation	-	(9.428)	(9.428)	(9.428)	(9.428)	(37.712)	-

Corrections

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	125.636	502.543	9.770
Revenue	-	-	-
Savings	-	-	-
Total	125.636	502.543	9.770

New Spending

Corrections Critical Frontline Remuneration Pressures

This initiative provides additional funding to address critical remuneration pressures for frontline staff following the conclusion of collective bargaining. Part of this funding is held in contingency. The contingency figures have been withheld due to negotiation sensitivities.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Corrections	-	5.700	5.701	5.701	5.701	22.803	-
Tagged Contingency	-	-	-	-	-	-	-

Corrections Fuel Price Pressures

This initiative provides funding to address critical fuel price pressures resulting from the conflict in the Middle East, including Corrections' direct petrol and diesel cost increases, as well as fuel-price related increases across Corrections' key frontline services suppliers. Funding is time-limited to 2026/27.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Corrections	-	2.610	-	-	-	2.610	-

Corrections Prisoner Population Volume Pressures

This initiative provides funding for the additional costs associated with a growing prison population. These costs include hiring additional front line staff at Corrections, and other costs directly related to increased prisoner volumes.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Corrections	-	102.432	124.896	124.901	124.901	477.130	9.770

Courts

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	10.359	41.436	-
Revenue	(2.641)	(10.564)	-
Savings	-	-	-
Total^	7.718	30.872	-

^ The total for this Vote includes funding for a cross-Vote initiative in Vote Cities, Environment, Regions and Transport.

New Spending

Court- and Coroner-related Costs – Demand-driven Cost Pressures

This initiative provides funding for court and coroner services to meet demand-driven cost pressures. This funding ensures court participants continue to receive support and representation, and that the judiciary has access to the specialist information required to progress cases. Funding is time-limited for 2026/27 to allow the Ministry of Justice to progress work on the fiscal sustainability of these services.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Courts	-	12.154	-	-	-	12.154	-

Revenue

Offender Levy – Increasing Offenders' Contributions to Victim Services

This initiative increases the revenue collected from the Offender Levy by raising the levy from \$50 to \$100. The additional levy revenue will offset the Crown's contribution to services for victims of crime, and increase offenders' contributions toward addressing the harm their criminal behaviour has caused victims.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Courts	-	(2.641)	(2.641)	(2.641)	(2.641)	(10.564)	-

Customs

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	5.235	20.938	20.542
Revenue	-	-	-
Savings	(1.700)	(6.800)	-
Total[^]	3.535	14.138	20.542

[^] The total for this Vote includes funding for a cross-Vote initiative in Vote Revenue.

New Spending

Border Security – Expanding Overseas Disruption of Criminal Networks

This initiative provides funding to establish four new Customs overseas liaison roles in the Pacific, South America, the Middle East, and Europe to work with international border and law enforcement agencies to disrupt transnational, serious and organised crime groups. This will reduce the flow of illicit drugs and other goods reaching New Zealand and support economic growth through strengthening relationships that benefit the flow of trade. A further \$5.2 million in third-party levy revenue has also been allocated to support this initiative.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Customs	-	0.908	1.266	1.698	1.732	5.604	-

Border Security – Responding to Increased Smuggling and Protecting the Flow of Trade

This initiative provides funding for Customs' border management and protection services in response to sustained escalation in activity by transnational, serious, and organised crime groups – particularly the volume of illicit drugs being sent, intercepted and seized. Funding supports enhanced security at ports and Customs facilities, upgraded and additional cargo-imaging equipment, increased drug storage and disposal capacity, and additional staff training. This investment enables Customs to manage increased smuggling risks, while maintaining rapid import and export clearance processes. A further \$35.9 million in third-party levy revenue has also been allocated to support this initiative.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Customs	-	4.182	7.425	1.828	1.848	15.283	19.542

Investment in Fuel Resilience – New Zealand Customs Service

This initiative provides capital funding to support the replacement of petrol and diesel vehicles that have reached the end of their useful life with electric or hybrid vehicles. It also funds additional charging stations. This will build greater fuel resilience across Customs' vehicle fleet. This initiative is funded through the 'Investment in Fuel Resilience – Reprioritisation' initiative on page 16.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Customs	-	-	-	-	-	-	1.000

Savings

Baseline Savings – New Zealand Customs Service

This savings initiative delivers on the baseline reduction target for Vote Customs and will be achieved by reducing discretionary operating expenditure in areas that do not impact the delivery of core services.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Customs	-	(1.700)	(1.700)	(1.700)	(1.700)	(6.800)	-

Investment in Fuel Resilience – Reprioritisation

This savings initiative reprioritises one-off operating savings towards capital funding to support the fuel resilience across Customs' vehicle fleet by funding the 'Investment in Fuel Resilience – New Zealand Customs Service' initiative on page 16.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Customs	(1.000)	-	-	-	-	(1.000)	-

Defence

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	4.459	17.837	-
Revenue	-	-	-
Savings	-	-	-
Total^	4.459	17.837	-

^ The total for this Vote includes funding for a cross-vote initiative in Vote Defence Force.

New Spending

Supporting New Zealand's Defence Industry and the Delivery of the Defence Capability Plan

This initiative provides funding for additional personnel to support governance, programme management and reporting associated with the Defence Capability Plan. It also funds the development and ongoing sustainment of a platform to help potential defence suppliers to create robust Industry Capability Plans, supporting growth of New Zealand's defence industry.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Defence	-	1.029	2.058	2.058	2.058	7.203	-

Defence Force

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	344.732	982.103	2,348.128
Revenue	-	-	-
Savings	-	-	-
Total	344.732	982.103	2,348.128

New Spending

Defence Capability Plan – Additional Science Personnel to Strengthen National Security and Innovation

This initiative provides funding for additional personnel in specialist science roles in space, autonomy, cyber, and electronic warfare to support delivery of investments under the Defence Capability Plan 2025. This will ensure timely, evidence-based advice, reduce technical risk, and accelerate integration of advanced technologies across Defence programmes.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Defence Force	-	1.336	1.293	1.293	1.293	5.215	-

Defence Capability Plan – Cost Increases

This initiative provides additional funding to support the New Zealand Defence Force to provide continued presence of aircraft, ships, and personnel on the ground in New Zealand and the Pacific, and continued support to international partners. These capabilities ensure a credible defence posture and support New Zealand's security commitments.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Defence Force	-	43.500	43.500	43.500	43.500	174.000	-

Defence Capability Plan – Defence Technology Accelerator

This initiative provides funding to set up a New Zealand Defence Technology Accelerator business unit, focused on connecting industry with the New Zealand Defence Force to solve specific military challenges. The Technology Accelerator will support rapid development of advanced technologies, drive the growth of the domestic defence market, and support export opportunities for defence and dual-use technologies.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Defence Force	-	3.655	3.997	4.248	4.248	16.148	1.530

Defence Capability Plan – Digital Modernisation Preparation

This initiative provides funding for additional personnel to enable the New Zealand Defence Force to carry out preparation activities for the Digital Modernisation Programme, which will establish a robust, secure, and resilient Defence-wide digital system. Funding is time-limited to enable the New Zealand Defence Force to complete preparatory work ahead of broader procurement.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Defence Force	-	10.000	-	-	-	10.000	-

Defence Capability Plan – Frigate Life Extension

This initiative provides funding held in tagged contingency to fund Phase 2A of the Frigate Life Extension Programme. This investment will deliver works that extend the life of the two ANZAC-class frigates to maintain interoperability with our partners while decisions are made about their replacement. Figures have been withheld due to commercial sensitivities.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tagged Contingency	-	-	-	-	-	-	-

Defence Capability Plan – Homes for Families Tranche 1, Part 4

This initiative provides funding to enable planning, detailed design, and delivery of modern residential dwellings for military personnel and their families at Trentham, Ōhakea, Linton, Woodbourne, Waiouru, and Burnham. Part of this funding is held in contingency. The contingency figures have been withheld due to commercial sensitivities.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Defence Force	-	0.407	-	-	-	0.407	3.450
Tagged Contingency	-	-	-	-	-	-	-

Defence Capability Plan – Intelligence Uplift

This initiative provides funding for additional personnel to increase New Zealand Defence Force intelligence analysis capability and to meet legal and technical data-quality standards. This enhanced capability will support decision-making and deployments in a complex security environment.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Defence Force	-	0.638	0.745	0.745	0.745	2.873	-

Defence Capability Plan – Maritime Fleet Renewal Polar Patrol Phase 1

This initiative provides funding held in a tagged contingency to acquire an uncrewed aerial system to conduct enhanced intelligence, surveillance, and reconnaissance missions from HMNZS *Aotearoa* in the Southern Ocean, to supplement existing polar capability. Figures have been withheld due to commercial sensitivities.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tagged Contingency	-	-	-	-	-	-	-

Defence Capability Plan – Maritime Fleet Renewal Transformation and Programme Costs

This initiative provides funding for additional staff and specialist services to prepare investment cases for major naval platforms, and to transform the Royal New Zealand Navy across its workforce, training, and operations. Transformation of the Navy will prepare Defence for the introduction of the future fleet, support introducing more uncrewed systems and simulation technologies, and maximise the value of future investments.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Defence	-	1.415	2.878	3.323	3.018	10.634	-
Defence Force	-	4.136	9.140	14.818	11.906	40.000	-

Defence Capability Plan – Maritime Fleet Renewal Uncrewed Persistent Surveillance Phase 1A

This initiative provides funding held in a tagged contingency to invest in uncrewed vessels and enabling systems to provide long-duration intelligence, surveillance, and reconnaissance over the Southwest Pacific. This investment will enhance and expand the Navy's existing capability. Figures have been withheld due to commercial sensitivities.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tagged Contingency	-	-	-	-	-	-	-

Defence Capability Plan – Maritime Platform Restoration Activities – ANZAC Frigates and HMNZS Canterbury

This initiative provides funding for replacement of key systems, and maintenance and repair work on HMNZS *Canterbury*, and maintenance and repair work for the ANZAC frigates (HMNZS *Te Mana* and *Te Kaha*) to enable their operational availability to the end of planned life, prior to their replacement.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Defence Force	-	0.960	6.636	30.557	33.326	71.479	142.607

Defence Capability Plan – Mission Command Training Facility

This initiative provides funding to deliver a secure facility at Linton Military Camp to allow simulation of military operations and enable networked training with other partners for joint military exercises. The facility will have the capacity to act as crisis headquarters to support other agencies and aid in national resilience. Part of this funding is held in contingency. The contingency figures have been withheld due to commercial sensitivities.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Defence Force	-	-	-	-	-	-	1.300
Tagged Contingency	-	-	-	-	-	-	-

Defence Capability Plan – Modernised Army Training Capability Programme Design Stage

This initiative provides funding for the design stage of the Modernised Army Training Capability Programme. Activities will include reviewing and redesigning how Army recruit training will be delivered and developing programme business cases for future infrastructure investment. This investment is essential for Army regeneration and readiness, and to ensure combat capability.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Defence Force	-	0.095	0.477	0.859	1.145	2.576	22.900

Defence Capability Plan – Small-scale Capability Projects

This initiative provides funding to deliver 11 small scale capability projects. These include equipment to improve the combat capability of the Special Forces, Army and Navy, and simulation and learning systems to enhance the combat readiness of Defence Force personnel.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Defence Force	-	7.872	7.127	9.056	9.056	33.111	-

Defence Capability Plan – Updating Classified Digital Services Phase Two

This initiative provides funding held in tagged contingency to fund personnel, services, software, and hardware required for the second phase of work to update the New Zealand Defence Force's classified environment. This programme ensures information is protected at home and during operations, and that personnel can communicate securely with one another and partners. Figures have been withheld due to commercial sensitivities.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tagged Contingency	-	-	-	-	-	-	-

Defence Capability Plan – Workforce Recovery

This initiative provides funding to increase the New Zealand Defence Force military workforce in both operational trades and critical support functions.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Defence Force	-	5.000	5.000	5.000	5.000	20.000	-

Defence Force Remuneration

This initiative provides funding to enable the New Zealand Defence Force to provide remuneration uplifts for its workforce, and to meet additional non-discretionary remuneration increases. Funding will enable movement of remuneration for Defence Force military and civil staff closer to market.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Defence Force	-	30.000	30.000	30.000	30.000	120.000	-

Defence Investments

The Government announced funding for a number of defence initiatives through the Budget 2025 process, some of which were funded through pre-commitments against the Budget 2026 operating and capital allowances. Key investments funded in the Budget 2025 process include the replacement of the New Zealand Defence Force's current fleet of eight Seasprite helicopters with a fleet of new maritime helicopters; replacement of the two Boeing 757 aircraft currently operated by the Royal New Zealand Air Force; and transformation of the Defence Force's data, analytics and information management. The figures have not been broken down due to commercial sensitivities.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tagged Contingency	-	4.000	18.000	28.000	70.000	120.000	1,648.000

Depreciation Expense Arising from Asset Revaluations

This initiative provides funding to meet the increased annual depreciation expense resulting from the net revaluation of the New Zealand Defence Force's land, building and infrastructure assets, and specialist military equipment assets, as at 30 June 2025.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Defence Force	-	34.900	34.900	34.900	34.900	139.600	-

Veterans' Affairs Cost Pressure

This initiative provides funding for additional personnel to ensure Veterans' Affairs can meet new legal obligations from a High Court decision and process claims under section 15 of the Veterans' Support Act 2014.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Defence Force	-	1.500	1.500	1.500	1.500	6.000	-

Veterans' Entitlements Arising from Retrospective Declarations of Qualifying Operational Service

This initiative provides a one-off non-cash increase to the Crown's Veteran's Entitlements Liability. This increase allows the Crown to meet its Veterans' Support Entitlement Obligation to personnel from past or current qualifying operational service deployments.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Defence Force	-	61.406	-	-	-	61.406	-

Disabled People

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	-	-	-
Revenue	-	-	-
Savings	(0.374)	(1.496)	-
Total	(0.374)	(1.496)	-

Savings

Baseline Savings – Ministry of Disabled People

This savings initiative delivers on the baseline reduction target for the Ministry of Disabled People and will be achieved through optimising aspects of the operating model, including seeking operational efficiencies and realising benefits from investment in artificial intelligence.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Disabled People	-	(0.374)	(0.374)	(0.374)	(0.374)	(1.496)	-

Education

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	389.065	1,556.259	501.154
Revenue	-	-	-
Savings	(16.250)	(64.998)	-
Total[^]	372.815	1,491.261	501.154

[^] The total for this Vote includes funding for a cross-Vote initiative in Vote Social Development.

New Spending

Administration Payment to Schools and Kura for Administering NCEA Co-requisite Assessments

This initiative provides funding for schools and kura to deliver National Certificate of Educational Achievement co-requisite external assessments. Funding will be administered by the New Zealand Qualifications Authority.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	-	1.407	1.407	1.407	1.407	5.628	-

Early Childhood Education Cost Adjustment

This initiative provides funding for a cost adjustment of 1.5 per cent to a mix of full and partial early learning subsidy rates from 1 July 2026. This will support early childhood education services to manage a growing range of cost pressures and the increasing cost of provision, while helping maintain quality and affordable early learning.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	-	39.963	41.045	41.615	42.199	164.822	-

Education Fuel Response Contingency

This initiative provides funding held in a tagged contingency until July 2027 to respond to fuel price pressures experienced by the education sector. This will support the maintenance of current education provision levels in a timely, temporary, and targeted manner, once other options to manage fuel price pressures have been exhausted. Figures have been withheld due to commercial sensitivities and to avoid prejudice during negotiations.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tagged Contingency	-	-	-	-	-	-	-

Education Payroll Upgrade

This initiative provides funding to upgrade the schools' payroll system to a more secure platform, improving standardised payroll services and system reliability for New Zealand schools, and reducing compliance risks. Part of this funding is held in contingency. The contingency figures have been withheld due to commercial sensitivities.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	-	2.375	2.779	2.130	2.172	9.456	-
Tagged Contingency	-	-	-	-	-	-	-

Education Workforce Professional Standards Setting – New Ministry of Education Function

This initiative provides funding to establish and operate a professional standards setting function within the Ministry of Education. This is required due to the legislated transfer of education workforce regulatory functions from the Teaching Council to the Ministry of Education, effective July 2026.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	-	4.993	4.249	4.255	4.261	17.758	0.329

Excellence Awards for Schools, Kura and Teachers

This initiative provides funding for 32 annual excellence awards for schools, kura, and teachers in compulsory schooling. The awards will recognise excellence and share examples of successful, transferable, and transformative best practice that improve learning outcomes for learners. This initiative is partly funded by reprioritised funding from the disestablishment of the New Appointments National Panel in January 2026.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	-	0.739	0.500	0.503	0.507	2.249	0.043

Further Literacy and Maths Support

This initiative provides funding to further strengthen teaching and learning as part of achieving the Government's target of 80 per cent of students being at curriculum level by 2030. Areas receiving additional investment include Mathematics and Pāngarau, Writing, Literacy and Professional Learning and Development. This is targeted towards students in Years 0-10.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	-	51.901	30.141	24.547	24.688	131.277	0.316

Healthy School Lunches Programme

This initiative provides funding for the continuation of the Healthy School Lunches and the Early Learning Food programmes in the 2027 calendar year. Funding is time-limited while delivery improvements are explored.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	-	102.214	110.152	-	-	212.366	0.900

Industry Skills Boards – Developing New Industry-led Secondary School Subjects

This initiative provides funding for Industry Skills Boards to develop at least eight new secondary subjects, each focused on a specific industry. This will lead to more students getting high-quality vocational education and training while at secondary school, to support them into work or further study, including apprenticeships.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	5.016	5.106	1.639	1.639	1.639	15.039	-

KiwiSaver – Cost Pressure

This initiative provides funding for the changes to the increased default rate of 3.5 per cent for KiwiSaver contributions from 1 April 2026. The funding will address the increased employer costs for teachers and principals employed by state and state-integrated school boards that are funded from staffing entitlements, and for non-teaching staff and over-entitlement teachers employed by school boards.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	2.341	39.107	38.851	38.556	38.304	157.159	-

Learning Support – Deaf Education Volume Pressure

This initiative provides funding for volume pressures for deaf education services in schools, and for deaf parents to access interpreters to attend more educational events.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	-	0.760	0.760	0.760	0.760	3.040	-

Learning Support – English for Speakers of Other Languages Cost Pressure

This initiative provides funding for schools to meet increased demand for English for Speakers of Other Languages programmes. This demand is from new immigration, and New Zealand-born children of migrants and refugees. Funding is time-limited while options for delivery models are being explored.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	6.000	4.000	-	-	-	10.000	-

Learning Support – School High Health Needs Fund Volume Pressure

This initiative provides funding for teacher aides support for an additional 100 eligible students with a significant health condition to attend school, and funds one full-time equivalent to support the timely processing and assessment of applications.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	-	3.581	5.565	6.112	6.715	21.973	0.018

Music Kits for Years 0-8

This initiative provides funding for music kits with an average value of \$2,000 to each state and state-integrated school with Years 0-8 students. It responds to the gap in basic musical instruments for delivering the refreshed Arts and Toi Ihiihi curriculum for Years 0-8. Funding is time-limited because the cost to provide a music kit for each school is a one-off cost.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	-	5.636	-	-	-	5.636	-

New Zealand Qualifications Authority – Delivery of National Certificate of Educational Achievement and New Zealand Scholarships

This initiative provides funding for the New Zealand Qualifications Authority (NZQA) to address the gap between the funding received by NZQA to deliver the NCEA and New Zealand Scholarships, and the cost of delivering these services.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	-	6.874	10.239	12.136	15.256	44.505	-

New Zealand Qualifications Authority – Implementing the New Secondary School Qualification

This initiative provides funding for the New Zealand Qualifications Authority to begin developing the new secondary school qualification. It includes development and testing of internal and external assessments for the new Years 11-13 curriculum subjects. Funding is time-limited because work to develop the new qualification will only take place in 2026/27.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	-	8.423	-	-	-	8.423	-

New Zealand Qualifications Authority – Piloting Artificial Intelligence and Machine Learning in NCEA and New Zealand Scholarship

This initiative provides funding to the New Zealand Qualifications Authority for pilots and proof of concepts for auto-text scoring, artificial intelligence (AI) and machine learning to support marking, moderation and exam development for the National Certificate of Educational Achievement and New Zealand Scholarship. AI and machine learning applications will enable greater consistency and standardisation, operational efficiency and speed. Funding is time-limited because this initiative funds piloting only.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	-	2.053	-	-	-	2.053	-

New Zealand Qualifications Authority – Strategic Technology Enhancement Project

This initiative provides funding for the New Zealand Qualifications Authority to employ specialist skills and engage with vendors to begin delivery of the Strategic Technology Enhancement Project. This will deliver modern IT infrastructure to support core business functions and integration with the wider education and social sector. Funding is time-limited to support the initial procurement stages. Part of this funding is held in contingency. The contingency figures have been withheld due to commercial sensitivities.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	-	29.471	-	-	-	29.471	-
Tagged Contingency	-	-	-	-	-	-	-

Ready to Learn – Children in Care

This initiative provides funding for measures to support children and young people in care to attend and engage at school. These children are more likely to experience enrolment issues, change schools frequently and gain low-to-no secondary qualifications compared to other students.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	-	2.410	2.617	3.480	3.586	12.093	-

Rockquest Events – Cost Pressure

This initiative provides funding to support the delivery of a range of national Rockquest events that provide students with hands-on access to real-world creative experiences across live performance, digital media, and visual arts.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	-	0.050	0.050	0.050	0.050	0.200	-

School Onsite Training Programme – Cost Pressure

This initiative provides a funding increase for the School Onsite Training Programme.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	-	0.154	0.154	0.154	0.154	0.616	-

School Property – Cost Pressure

This initiative provides funding for increased costs to operate the school property portfolio, such as lease costs and building warrant of fitness costs. Funding is time-limited to allow for the new operating model within the New Zealand School Property Agency to take effect.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	-	25.000	-	-	-	25.000	-

School Property – Growing and Expanding the English Medium, Māori Medium and Kaupapa Māori Education Portfolio

This initiative provides funding for additional capacity in the school network, enabling the Ministry of Education to respond to critical growth pressures. This funding will be allocated across priority new school projects and land acquisition. It will also add additional capacity at existing schools via the Ministry of Education's English medium, learning support, Māori medium, and Kaupapa Māori education roll growth programmes. It delivers up to 232 classrooms for approximately 4,714 learners.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	-	7.615	4.960	6.000	6.156	24.731	309.595

School Property – Maintaining and Upgrading the Portfolio

This initiative provides funding to maintain and upgrade the school property portfolio to ensure warm, safe and dry learning environments. It will extend the life of the property portfolio and mitigate long-term costs, reducing the need for future major redevelopments. This initiative will also fund learning support property modifications, along with high-risk safety and compliance projects, for a more resilient portfolio.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	-	2.500	0.750	0.750	0.750	4.750	160.000

Schools' Operational Grant – Cost Pressure

This initiative provides funding for a cost adjustment of 2 per cent to schools' operational grant funding, including base funding for Te Aho o Te Kura Pounamu. This funding will enable schools to meet rising costs, including staffing (teachers employed from operational grants and non-teaching staff), curriculum delivery, and other general day-to-day operations, such as heat, light and water costs, or repair and maintenance costs. This initiative also provides a 2 per cent cost adjustment for charter schools' base funding (new and existing schools) and operational property funding (new schools) to maintain broad equivalency with state school funding. The cost adjustment will take effect from 1 January 2027.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	-	23.351	45.263	44.897	44.770	158.281	-
Education (Charter School Agency)	-	0.301	0.602	0.602	0.602	2.107	-

Schools Payroll – Compliance and Remediation Cost Pressure

This initiative provides funding for critical ongoing work on Holidays Act remediation, calculating and preparing to pay outstanding amounts for the 12 years from 2013 to 2025, and ensuring future legislative and contractual compliance.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	0.966	8.945	1.408	1.321	1.327	13.967	0.072

Senior Secondary Subjects – Resources to Support the Refreshed Curriculum for Years 9-13

This initiative provides funding for the development of resources for all secondary curriculum subjects in the refreshed New Zealand Curriculum and Te Marautanga o Aotearoa. Resource development will be sequenced over a four-year period in alignment with curriculum implementation.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	-	18.503	19.250	14.018	1.891	53.662	7.489

Senior Secondary Subjects – Teacher Professional Learning and Development for the Refreshed Curriculum for Years 11-13

This initiative provides funding for professional learning and development for all 32,000 secondary teachers to deliver the refreshed senior secondary curriculum and new national secondary qualifications for Years 11-13. Funding is time-limited to support the initial implementation of the refreshed curriculum.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	-	5.652	7.174	7.174	-	20.000	0.054

Stafford v Attorney-General – Implications for Education School Property

This initiative provides funding to meet the Crown's obligations as they relate to Ministry of Education property under the resolution agreement for the *Stafford v Attorney-General* High Court case.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	1.266	2.161	2.452	2.992	3.244	12.115	22.320

Student Monitoring, Assessment and Reporting Tool – Expansion Up to Year 11

This initiative provides funding for the expansion of the Student Monitoring, Assessment and Reporting Tool up to Year 11 in English and Mathematics, in anticipation of the new national secondary school qualification. It will serve the dual purpose of supporting teachers' understanding of student progress and credentialling achievement in English and Mathematics.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	-	5.767	1.205	1.205	1.205	9.382	-

Te Kōhanga Reo National Trust Cost Adjustment

This initiative provides funding to the Te Kōhanga Reo National Trust (the umbrella organisation for kōhanga reo) to address cost pressures.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	-	0.721	0.721	0.721	0.721	2.884	-

Vocational Training Opportunities for Secondary School Students

This initiative provides funding held in a tagged contingency to expand the number of places in Trades Academies by 10,000, to a total of more than 20,000, by 2030. The Trades Academy programme is a secondary-tertiary programme that provides industry-focused learning for secondary school students. This initiative is funded from the savings generated by 'Final-Year Fees Free – Ending the Scheme' initiative in Vote Tertiary Education on page 60.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tagged Contingency	-	2.699	10.675	23.836	31.701	68.911	0.018

Savings

Cyber Security and Digital Support – Reprioritisation

This initiative reprioritises unspent funding that was allocated for the Cyber Security and Digital Support programme. Returning this funding will have no impact on current service delivery. This reprioritised funding will be used for other education priorities in Budget 2026.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	(6.000)	-	-	-	-	(6.000)	-

E-ako Tool and Pathways Awarua – Reprioritisation

This initiative reprioritises funding for the licence that provided access to e-ako and e-ako Pāngarau, PLD 360, and Pathways Awarua (online tools and resources that supported Mathematics and Literacy), due to lack of alignment with the new national curriculum. This reprioritised funding will be used for other education priorities in Budget 2026.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	-	(0.440)	(0.440)	(0.440)	(0.440)	(1.760)	-

Positive Behaviour for Learning – Reprioritisation

This initiative reprioritises funding from the Positive Behaviour for Learning programme. Funding is being reprioritised by not renewing the Restorative Practice and Te Mana Tikitiki contracts. Schools' operating expenses for peer support and coach funding is also being reprioritised. This reprioritised funding will be used for other education priorities in Budget 2026.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	-	(2.299)	(3.103)	(3.103)	(3.103)	(11.608)	-

Professional Learning and Development – Reprioritisation

This initiative reprioritises unspent funding that was allocated to professional learning and development. This reprioritised funding will be used for other education priorities in Budget 2026.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	(12.000)	-	-	-	-	(12.000)	-

Targeted Assistance for Participation – Reprioritisation

This initiative reprioritises unspent funding for Targeted Assistance for Participation (TAP). These underspends have occurred due to the pause of TAP funding. This reprioritised funding will be used for other education priorities in Budget 2026.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	(3.000)	-	-	-	-	(3.000)	-

Te Rito – Reprioritisation

This initiative reprioritises funding from reducing the scope of the Te Rito programme to focus on core delivery components from July 2026 onwards. This reprioritised funding will be used for other education priorities in Budget 2026.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	(4.000)	(3.000)	(2.000)	(2.000)	(2.000)	(13.000)	-

Younger Provision – Reprioritisation

This initiative reprioritises funding from ending Younger Provision, which supported learners in Years 1-8 at risk of disengaging from education, due to limited evidence of impacts. This reprioritised funding will be used for other education priorities in Budget 2026.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education	-	(3.500)	(3.500)	(3.500)	(3.500)	(14.000)	-

Education Review Office

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	5.000	20.000	-
Revenue	-	-	-
Savings	-	-	-
Total	5.000	20.000	-

New Spending

Early Childhood Education Regulation – Information Technology System Replacement

This initiative provides funding held in a tagged contingency to replace the information technology system that will provide regulatory services to early learning providers. Figures have been withheld due to commercial sensitivities.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tagged Contingency	-	-	-	-	-	-	-

Hostels and Private Schools – Increasing Child Safety

This initiative provides funding for robust regulatory oversight for hostels and private schools. This will provide a risk-based and responsive regulatory service to mitigate child safety risk in these education settings.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education Review Office	-	2.000	2.000	2.000	2.000	8.000	-

Schools of Concern – Addressing Achievement, Attendance, and Child Safety

This initiative provides funding to establish a Schools of Concern programme. This will provide for bespoke, independent and more frequent reviews by specialist reviewers of schools that disproportionately contribute to poor achievement and attendance rates. Reviews will provide quick identification of issues and high-quality, actionable recommendations designed to address key problems, and to improve school and student outcomes.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education Review Office	-	3.000	3.000	3.000	3.000	12.000	-

Environment

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New spending	-	-	-
Revenue	-	-	-
Savings	(3.298)	(13.192)	-
Total	(3.298)	(13.192)	-

Savings

Baseline Savings – Climate Change Commission

This savings initiative contributes to the baseline reduction target for the Ministry of Cities, Environment, Regions and Transport, and will be achieved via operating efficiencies at the Climate Change Commission.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Environment	-	(0.100)	(0.397)	(0.397)	(0.298)	(1.192)	-

Waste Disposal Levy – Ongoing Levy Reallocation

This initiative provides targeted savings by funding three environmental programmes (Kaipara Moana Remediation, Environmental Training Programmes, and NZ Landcare Trust) from the Waste Disposal Levy rather than Crown funding in 2029/30.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Environment	-	-	-	-	(12.000)	(12.000)	-

Finance

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	12.000	48.000	200.463
Revenue	(52.125)	(208.500)	-
Savings	(2.300)	(9.200)	-
Total	(42.425)	(169.700)	200.463

New Spending

Gas Transition Loan Guarantee Scheme

This initiative provides funding to establish a loan guarantee scheme to support investment in gas transition, lower financing barriers for qualifying firms, and reduced gas consumption, supporting emissions reduction and energy-system resilience. This initiative is linked to the 'Energy Efficiency and Conservation Authority Support for Gas Transition Loan Guarantee Scheme' initiative in Vote Business, Science and Innovation on page 9. This initiative is time-limited to help firms adjust to a faster-than-expected decline in gas supply.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Finance	-	48.000	-	-	-	48.000	-

Genesis Energy Capital Raise

This initiative provides funding for the Crown's participation in Genesis Energy's capital raise to maintain at least 51 per cent ownership under the mixed-ownership model.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Finance	-	-	-	-	-	-	198.463

Public Infrastructure Risk Management Scheme Development

This initiative provides funding to the Natural Hazards Commission to develop a detailed business case for a Crown public infrastructure risk management scheme. The risk management scheme is intended to help the Crown understand its exposure to potential losses so it can choose the most cost-effective mix of insurance, self-insurance, and investment in resilient assets, enabling more efficient preparedness for and responses to shocks.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Finance	-	-	-	-	-	-	2.000

Revenue

Prudential Regulation and Supervision – Industry Levy

This initiative proposes to introduce an industry levy to fund the Reserve Bank of New Zealand's prudential regulation and supervision of deposit takers, insurers, and financial market infrastructures. The levy would enable full cost recovery for statutory prudential functions and support a sustainable, industry-funded regulatory framework. This figure is subject to the outcome of consultation with the industry.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Finance	-	-	(68.100)	(69.500)	(70.900)	(208.500)	-

Savings

Baseline Savings – The Treasury

This savings initiative contributes to the baseline reduction target for the Treasury and will be achieved through reducing the Treasury's headcount as part of a change to Treasury's operating model.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Finance	-	(2.300)	(2.300)	(2.300)	(2.300)	(9.200)	-

Foreign Affairs

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	68.750	275.000	-
Revenue	-	-	-
Savings	-	-	-
Total	68.750	275.000	-

New Spending

International Development Cooperation to Support the Resilience of the Indo-Pacific Region

This initiative provides funding to purchase development cooperation and humanitarian assistance for countries in the Pacific and Indo-Pacific regions. International Development Cooperation bolsters the resilience of New Zealand's regional partners to economic, social, environmental, and security shocks. Investing in regional resilience benefits New Zealand's national security and foreign policy priorities. This initiative includes work in the Pacific to address trans-boundary security issues, strengthen the private sector, provide key infrastructure, and support democratic institutions and effective governance.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Foreign Affairs	-	-	36.590	36.580	36.580	109.750	-

Pacific Islands Forum 2027 – Hosting Costs

This initiative provides funding for multi-agency costs associated with New Zealand's hosting of the Pacific Islands Forum Leaders' week in 2027. This will see New Zealand hosting 17 Pacific leaders, and up to 30 other high-level country and international organisation delegations, with approximately 1,500 delegates in total.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Foreign Affairs	-	5.000	15.000	-	-	20.000	-

Protecting a Resilient, Safe and Secure Offshore Diplomatic Network for New Zealand

This initiative provides funding for interventions that will sustain New Zealand's frontline diplomatic and trade network. Funding will improve the security of information technology systems, increase the Ministry of Foreign Affairs and Trade's preparedness for crisis response, and enable the Ministry to respond to emerging strategic issues.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Foreign Affairs	-	14.570	30.290	45.210	55.180	145.250	-

Health

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	1,459.874	5,839.496	681.804
Revenue	-	-	-
Savings	(9.426)	(37.702)	-
Total[^]	1,450.449	5,801.794	681.804

[^] The total for this Vote includes funding for a cross-Vote initiative in Vote Social Development.

New Spending

Approval of the New Dunedin Hospital Inpatient Building Project Implementation Business Case

This initiative, announced in September 2025, provides additional capital funding for the New Dunedin Hospital Inpatient Building project to enable Health New Zealand to enter a construction contract for the inpatient building and to cover estimated contingency, so the project can continue to the proposed scope and timeline. This brings the total budget for the new Dunedin Hospital to \$2.1 billion, including additional investment of \$290.0 million agreed in March 2024.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Health	-	-	-	-	-	-	174.284

Auckland Southern Site Acquisition for a Future Hospital

This initiative provides funding held in a tagged contingency for a land purchase in South Auckland to support the development of a hospital in the future. Figures have been withheld due to commercial sensitivities.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tagged Contingency	-	-	-	-	-	-	-

Digital Services – Cyber Security – Core Security Services

This initiative provides funding to strengthen Health New Zealand's cyber security. Funding will maintain current protections, provide resources and specialist skills to address threats and vulnerabilities identified through the National Security Operations Centre, and implement critical safeguard improvements highlighted during recent security incidents and audits.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Health	-	34.200	39.800	39.800	39.800	153.600	-

Forensic Mental Health Services – Meeting Growing Demand

This initiative provides funding held in a tagged contingency to address critical demand pressures on forensic mental health services. Figures have been withheld due to commercial sensitivities.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tagged Contingency	-	-	-	-	-	-	-

Fuel Response – Changes to the In Between Travel and National Travel Assistance Schemes

This initiative provides funding for the increased costs for Health New Zealand resulting from a 30 per cent increase in mileage rates to the In Between Travel and National Travel Assistance Schemes. These rates are temporary adjustments in place for a period of 12 months or until the price of 91 petrol is below \$3 for four consecutive weeks (whichever is earlier). Funding is time-limited, as it is only intended to address immediate fuel-price-related cost pressures.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Health	0.640	23.540	-	-	-	24.180	-

Health New Zealand Funding to Meet Demographic Demand and Inflation

This initiative, announced at Budget 2024, provides funding for core demographic, volume and price pressures for frontline health services delivered by Health New Zealand, to maintain current health policy settings.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Health	-	1,370.000	1,370.000	1,370.000	1,370.000	5,480.000	-

Health Sector Cost Pressures from the Conflict in the Middle East

This initiative provides funding to be held in contingency for health sector cost pressures arising from the conflict in the Middle East. Figures have been withheld due to commercial sensitivities and to avoid prejudice during negotiations.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tagged Contingency	-	-	-	-	-	-	-

Implementing the Pae Ora (Healthy Futures) (3 Day Postnatal Stay) Amendment Bill

This initiative provides funding to implement the Pae Ora (Healthy Futures) (3 Day Postnatal Stay) Amendment Bill, which will create a legal entitlement for all women to access a minimum three-day (72-hour) postnatal stay in an inpatient care facility following delivery at or admission to such a facility.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Health	-	1.600	1.600	13.300	17.900	34.400	-

Mason Clinic Redevelopment Tranche 1C – Infrastructure Upgrades

This initiative provides funding held in a tagged contingency to address infrastructure issues at E Tū Wairua Hinengaro – Mason Clinic, Auckland. The initiative funds an energy centre to increase resilience and provide capacity for future growth, increases car parking capacity, and fits out the second-floor area of the Mason Clinic. This will stabilise the existing campus and enable future stages of development that will expand inpatient capacity at the clinic to meet demand. Figures have been withheld due to commercial sensitivities.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tagged Contingency	-	-	-	-	-	-	-

National Bowel Screening Programme Age Extension

This initiative provides funding to lower the eligibility age for the National Bowel Screening Programme from 58 to 56 years. The rollout will begin in September 2026, with invitations sent to the newly eligible population over a two-year period. This initiative funds the costs of additional screening, workforce training and development, and related programme support.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Health	-	6.444	13.142	6.766	6.766	33.118	12.464

Paediatric Palliative Care – Supporting Access to Specialist Services

This initiative provides funding for a nationally coordinated and managed specialist paediatric palliative care service for children and their whānau. Two multidisciplinary specialist paediatric palliative care teams will be established, one in each of Health New Zealand's Northern and Te Waipounamu regions. The two teams will support greater access to specialist paediatric palliative care across the country. The initiative also provides funding to train one registrar per year in specialist paediatric palliative care, to support workforce sustainability.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Health	-	2.410	4.842	4.091	4.168	15.511	-

Pharmac – Maintaining and Increasing Access to Medicines

This initiative provides increased funding for Pharmac to respond to cost pressures and increase access to existing medicines.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Health	-	13.500	13.500	13.500	13.500	54.000	-

Project Pihi Kaha, Whangārei Hospital Redevelopment – First Ward Tower

This initiative provides funding held in a tagged contingency to deliver a 158-bed ward tower adjoining the already-approved acute services building at Whangārei Hospital in late 2031. This is the second stage of Project Pihi Kaha, the Whangārei Hospital Redevelopment. Funding was provided in 2022 for the acute services building, which is now progressing through design towards construction. Funding for this initiative will enable the construction of both buildings concurrently. Figures have been withheld due to commercial sensitivities.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tagged Contingency	-	-	-	-	-	-	-

Regional Hospital Redevelopment Programme Tranche 2

This initiative provides funding held in a tagged capital contingency for the first stage of Tranche 2 of the Regional Hospital Redevelopment Programme for Tauranga, Palmerston North and Hawke's Bay hospitals. It covers design and enabling works that can be completed in 2026/27 and 2027/28. The initiative provides the platform for the next stage of these redevelopments. Figures have been withheld due to commercial sensitivities.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tagged Contingency	-	-	-	-	-	-	-

Road Ambulance Services – Funding Uplift

This initiative increases the Government's contribution to road ambulance services. It supports the establishment of two ambulance hubs in Auckland and the deployment of an electronic patient clinical record system to improve integrated care and decision-making. The funding also provides additional training for ambulance communications centre staff, as well as additional clinical welfare checks to improve patient safety.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Health	-	5.463	11.283	8.850	9.400	34.996	-

Waikato Medical School Establishment Costs

This initiative, announced in July 2025, provides funding for the establishment capital costs of the new medical school at the University of Waikato.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tagged Contingency	-	-	-	-	-	-	80.850

Savings

Primary Care Tactical Action Plan – Return of 2025/26 Underspends

This initiative returns the underspends for the Primary Care Tactical Action Plan in 2025/26, resulting from lower-than-forecast costs due to the phased implementation of this work programme.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Health	(19.167)	-	-	-	-	(19.167)	-

Southern Health System Digital Transformation Programme – Return of Depreciation Funding

This initiative returns depreciation funding due to the delay to the data and digital builds associated with the New Dunedin Hospital. The outpatients building is expected to open in the second quarter of the 2026/27 financial year. As a result, the depreciation funding set aside for 2025/26 and partial funding for 2026/27 are no longer required.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Health	(14.828)	(3.707)	-	-	-	(18.535)	-

Initiatives Funded Outside Budget Allowances

Health Digital Investment Plan – Capital to Operating Funding Transfer

This initiative provides \$300.0 million total operating funding for projects under the Health Digital Investment Plan, funded through an equity withdrawal from Health New Zealand. The funding will support priority projects.

Housing and Urban Development

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	165.900	469.238	-
Revenue	-	-	-
Savings	(189.678)	(758.710)	(23.000)
Total	(23.778)	(289.472)	(23.000)

New Spending

Going for Housing Growth – Pillar 3: Improving Council Incentives for Urban Development

This initiative provides funding held in a tagged contingency to support the implementation of Going for Housing Growth by improving council and community incentives to support housing growth. Councils will receive payments based on a proportion of the national average new dwelling consent value. That funding will help councils invest in the roads, services and local infrastructure needed to support growing communities.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tagged Contingency	-	100.000	100.000	100.000	100.000	400.000	-

Housing Flexible Fund – Further Investment for Social Housing and Other Housing Solutions

This initiative provides funding to support the delivery of up to 2,250 social homes and other housing solutions which will be delivered over a two-to-three-year period starting from 2028/29.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Housing and Urban Development	-	-	-	17.150	52.088	69.238	-

Savings

Income-related Rent – Increasing the Minimum Tenant Contribution to Social Housing Costs

This savings initiative lifts the minimum Income-related Rent contribution for social housing tenants, and the client contribution for households in emergency housing and transitional housing, from 25 to 30 per cent. The increase to contributions will be phased in for social housing tenants over a 12-month period from 1 April 2027 (at the time of a tenant's annual review or change of circumstances). This initiative is part of an integrated package of housing initiatives, alongside the 'Accommodation Supplement – Increasing the Maximum Rates' initiative and 'Temporary Additional Support – Change to the Maximum Rate for Temporary Additional Support and Removing Formula-assessed Child Support Liability as an Allowable Cost' initiative in Vote Social Development on pages 53 and 54, respectively.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Housing and Urban Development	-	(1.153)	(90.229)	(147.500)	(151.828)	(390.710)	-
Social Development	-	1.698	1.128	0.218	0.151	3.195	1.500

Kāinga Ora Expenditure Reductions

This savings initiative reflects lower Kāinga Ora operating expenses through reduced maintenance and depreciation, following a decrease in construction costs associated with housing renewals as a result of the Kāinga Ora's Turnaround Plan.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Housing and Urban Development	(67.000)	(97.000)	(84.000)	(60.000)	(60.000)	(368.000)	-

Tāmaki Regeneration Company Delivery Commitments

This savings initiative returns the Tāmaki Regeneration Company's equity funding for housing delivery, driven by a reduction in development costs and acquisitions that are no longer required.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Housing and Urban Development	-	-	-	-	-	-	(23.000)

Internal Affairs

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	13.700	54.799	-
Revenue	-	-	-
Savings	(5.793)	(23.172)	-
Total	7.907	31.627	-

New Spending

2026 General Election – Transition and Support

This initiative provides funding for non-discretionary costs incurred in preparing for and delivering the transition to the incoming 55th Executive following the 2026 General Election. Part of this funding is held in contingency.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Internal Affairs	-	3.976	-	-	-	3.976	-
Tagged Contingency	-	6.339	-	-	-	6.339	-

Additional Contribution to Mayoral Relief Funds

This initiative provides funding for a one-off additional Crown contribution to Mayoral Relief Funds to support response and recovery activities relating to local emergencies.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Internal Affairs	0.500	-	-	-	-	0.500	-

Common Operating Picture: Strengthening Emergency Management Sector – Operational Systems

This initiative provides funding to procure and deliver a real-time intelligence platform, operational tools for coordination during an emergency event, and an upgraded National Warning System. This will improve the effectiveness of emergency management response and recovery efforts across New Zealand. Part of this funding is held in contingency. The contingency figures have been withheld due to commercial sensitivities.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Internal Affairs	-	3.172	4.672	1.898	-	9.742	-
Tagged Contingency	-	-	-	-	-	-	-

Fuel Cost Pressures – Fire and Emergency New Zealand

This initiative provides funding to address critical fuel price pressures resulting from the conflict in the Middle East, to maintain Fire and Emergency New Zealand's operational activities. Funding is time-limited to 2025/26 and 2026/27.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Internal Affairs	1.214	2.278	-	-	-	3.492	-

Proposal for Reducing the Risk of Online Harm to Children

This initiative provides funding to develop policy and possible regulatory options to improve children's online safety, subject to future policy and funding decisions.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Internal Affairs	-	6.000	7.750	8.500	8.500	30.750	-

Savings

Baseline Reduction – Department of Internal Affairs

This savings initiative delivers on the baseline reduction target for the Department of Internal Affairs by consolidating corporate services and streamlining the department's organisational structure.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Internal Affairs	(3.021)	(4.786)	(4.786)	(4.786)	(5.793)	(23.172)	-

Justice

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	21.336	85.343	113.416
Revenue	-	-	-
Savings	(7.549)	(30.196)	-
Total[^]	13.787	55.147	113.416

[^] The total for this Vote includes funding for a cross-Vote initiative in Vote Cities, Environment, Regions and Transport.

New Spending

Firearms – Implementing the New Arms Act, Establishing Firearms Safety and Education New Zealand, and Modernisation of the Information and Communication Technology Systems

This initiative provides funding held in a tagged contingency to deliver a reformed firearms system that will improve public safety and trust, and provide efficient, effective and responsive regulatory services. It enables the establishment of Firearms Safety and Education New Zealand as a new independent entity. It will also enable the modernisation of the Information and Communication Technology (ICT) systems underpinning firearms licensing, case management, and registration to improve public safety and enhance organisational efficiency. The contingency figures for ICT systems have been withheld due to commercial sensitivities.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tagged Contingency – ICT	-	-	-	-	-	-	-
Tagged Contingency – operational change	-	10.804	20.417	9.962	3.720	44.903	-

Legal Aid – Demand-driven Cost Pressures

This initiative provides funding for legal aid services to meet demand-driven cost pressures. This funding ensures eligible court participants continue to receive legal advice and representation, supporting equitable access to justice. Funding is time-limited for 2026/27, to allow the Ministry of Justice to undertake a targeted programme of work in response to the 2025 Triennial Legal Aid Review.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Justice	-	30.280	-	-	-	30.280	-

Rotorua Courthouses – Infrastructure for Growth

This initiative provides a contribution towards the construction of two new courthouses, one for the Rotorua High Court and District Court, and one for the Rotorua Māori Land Court. The remaining costs of the courthouses will be funded from the Ministry of Justice balance sheet and operating baseline. The new courthouses will be fit for purpose buildings designed to accommodate current and future demand for justice services in the Rotorua district.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tagged Contingency	-	-	0.233	1.399	4.895	6.527	100.000

Savings

Project Whetū Closure – Return of Funding

This savings initiative returns funding held in contingency and unspent appropriated funding in 2025/26 for Project Whetū, which invested in technology and new ways of working to establish a consistent national approach to the management of family violence. The funding is not required because the replacement of the New Zealand Police Family Safety System with a new technology platform is not ready to progress. The non-technology elements of the Target Operating Model for Multi-Agency Responses are progressing within agency baselines.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Justice	(0.605)	-	-	-	-	(0.605)	-
Tagged Contingency	-	(4.591)	-	-	-	(4.591)	-

Term of Parliament Referendum

This savings initiative returns funding provided for the Term of Parliament referendum, which is no longer progressing in the current Parliamentary term.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	<i>Operating Total</i>	<i>Capital Total</i>
Justice	(8.382)	(16.618)	-	-	-	(25.000)	-

Labour Market

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	12.308	49.231	84.000
Revenue	-	-	-
Savings	(0.751)	(3.004)	-
Total	11.557	46.227	84.000

New Spending

Immigration Funding Package

This initiative provides a funding package, including a tagged contingency and levy-funded increase in operating expenditure, to provide for identity technology costs and to enable ongoing delivery of core immigration services. The funding is time-limited because the contingency will only be drawn down if needed, and the Ministry of Business, Innovation and Employment will progress an Immigration Fee and Levy Review to set new rates that better reflect cost recovery for immigration services over time.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Labour Market	31.200	-	-	-	-	31.200	-
Tagged Contingency	-	-	-	-	-	-	84.000

Increasing Immigration Compliance and Investigations and Labour Inspectorate Capacity

This initiative provides funding for Immigration and Labour Inspectorate compliance and investigations capacity, to better respond to non-compliance, hold people to account, and maintain public confidence in the integrity of the immigration system. Funding will provide additional resourcing to reduce growing case backlogs, increase enforcement action and reduce victim harm.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Business, Science and Innovation	-	-	-	-	-	-	0.057
Labour Market	-	4.735	4.432	4.432	4.432	18.031	-

Savings

Baseline Savings – Ministry of Business, Innovation and Employment (Vote Labour Market)

This savings initiative contributes to the baseline reduction target for the Ministry of Business, Innovation and Employment and will be achieved via enterprise prioritisation and efficiencies, process and system improvements, and the ongoing alignment of organisational capacity with key operational demands.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Labour Market	-	(0.751)	(0.751)	(0.751)	(0.751)	(3.004)	-

Lands

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	-	-	-
Revenue	-	-	-
Savings	(2.100)	(8.400)	-
Total	(2.100)	(8.400)	-

Savings

Baseline Savings – Land Information New Zealand

This initiative delivers on the baseline reduction target for Land Information New Zealand and will be achieved via efficiencies across the department's Crown Land, Location-based Information, Overseas Investment and Property Rights appropriations.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Lands	-	(2.100)	(2.100)	(2.100)	(2.100)	(8.400)	-

Māori Development

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	12.000	48.000	-
Revenue	-	-	-
Savings	(5.900)	(23.600)	-
Total	6.100	24.400	-

New Spending

Māori Media – Strengthening the Māori Media Sector for a Digital Future and Commissioning Te Reo Māori Content | Pāpāho Māori – E Whakapakari ana i te Rāngai Pāpāho Māori mō te Anamata Matihiko me te Huahoko i te Ihirangi Reo Māori

This initiative provides funding held in contingency to address a fiscal cliff created by previous time-limited funding for the Māori media sector, ensuring its long-term sustainability.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tagged Contingency	-	14.000	14.000	10.000	10.000	48.000	-

Savings

Baseline Savings – Te Puni Kōkiri | Ngā Penapena Tahua Matua – Te Puni Kōkiri

This savings initiative delivers on the baseline reduction target for Te Puni Kōkiri and will be achieved through reductions in personnel, and contractor and consultant expenditure.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Māori Development	-	(5.900)	(5.900)	(5.900)	(5.900)	(23.600)	-

Initiatives Funded Outside Budget Allowances

Te Māori Tū – Forging New Trade Relationships Through Showcasing Culture | Te Māori Tū – He Hanga Hononga Tauhokohoko Mā te Whakatairanga Ahurea

This initiative reprioritises \$10.0 million of total operating funding from the Māori Development Fund, until the end of 2030/31, towards activities undertaken by Te Māori Manaaki Taonga Trust. This will support the development and delivery of a programme of trade-focused events and digital outreach activities that showcase traditional and contemporary Māori arts, goods and services. It also covers provision for training opportunities to support workforce and entrepreneurial capability related to taonga.

Oranga Tamariki

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	62.442	249.767	0.800
Revenue	-	-	-
Savings	-	-	-
Total[^]	62.442	249.767	0.800

[^] The total for this Vote includes funding for a cross-Vote initiative in Vote Social Development.

New Spending

Reports of Concern – Meeting Service Demand and Improving Service Efficiency

This initiative provides funding to respond to an increased number of Reports of Concern (formal notifications to Oranga Tamariki that a child or young person could be at risk of harm or in need of care), and to implement measures to help respond to Reports of Concern more efficiently.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Oranga Tamariki	-	19.783	25.835	22.449	22.449	90.516	-

Specialist Care Responses – Supporting the Increasing Numbers of Children with Complex Needs

This initiative provides funding for additional staffed care placements for the increasing number of children with high and complex needs. It will also enhance the range of care responses and intensive clinical services to prevent escalation of needs and placement breakdowns, providing better outcomes for children and their families.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Oranga Tamariki	-	20.475	24.320	23.745	24.983	93.523	0.800

Stafford v Attorney-General – Implications for Oranga Tamariki

This initiative provides funding to address implementation costs for Oranga Tamariki arising from the resolution agreement for the *Stafford v Attorney-General* High Court case. This funding will meet costs arising from the transfer of land and assets under the resolution agreement and the lease back to Oranga Tamariki.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Oranga Tamariki	0.140	0.200	0.300	0.200	0.200	1.040	-

Pacific Peoples

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	-	-	-
Revenue	-	-	-
Savings	(0.700)	(2.800)	-
Total	(0.700)	(2.800)	-

Savings

Baseline Savings – Ministry for Pacific Peoples

This savings initiative delivers on the baseline reduction target for the Ministry for Pacific Peoples and will be achieved via increased efficiencies in workforce and operational management.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Pacific Peoples	-	(0.700)	(0.700)	(0.700)	(0.700)	(2.800)	-

Police

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	76.570	306.278	85.608
Revenue	-	-	-
Savings	-	-	-
Total	76.570	306.278	85.608

New Spending

Biometric Identification Capability – Replacement of New Zealand Police’s Automated Biometric Information System

This initiative provides funding to replace the New Zealand Police’s Automated Biometric Identification System, which is at the end of its life. Biometric identification is fundamental to Police delivering its legislated functions, with fingerprints being the primary biometric to quickly identify an individual and to link an identity to other biometrics, specific locations, incidents, and criminal history. Figures have been withheld due to commercial sensitivities.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tagged Contingency	-	-	-	-	-	-	-

Community Safety Initiatives

This initiative provides funding to Pasifika Wardens, Neighbourhood Support New Zealand, and Community Patrols of New Zealand to enable these organisations to keep communities safe and support New Zealand Police to deliver on its statutory functions.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Police	-	1.964	2.038	2.114	2.189	8.305	-

Increased Funding for Frontline Service Delivery

This initiative provides funding to New Zealand Police for frontline and operational delivery. This funding is time-limited to allow Police to carry out further work on its performance and fiscal sustainability and provide options to the Government to inform future funding requirements. Funding is partially offset by one-off underspends in 2025/26.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Police	(15.000)	15.000	49.532	-	-	49.532	-

New Zealand Police Fuel Cost Pressures

This initiative provides funding to address critical fuel price pressures resulting from the conflict in the Middle East, to maintain existing Police operational activity. It enables continued frontline, maritime, aviation and essential contracted operations that are facing sustained fuel price increases. Funding is time-limited to 2025/26 and 2026/27.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Police	1.793	2.217	-	-	-	4.010	-

Police Property Upgrade Programme

This initiative provides funding for the replacement and remediation of Greymouth Station and Custody facility, and Whanganui Station. These two properties have been identified as critical properties within the Police property portfolio, given their current condition, criticality of the size, and impact on operations. Figures have been withheld due to commercial sensitivities.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tagged Contingency	-	-	-	-	-	-	-

Stafford v Attorney-General – Implications for New Zealand Police

This initiative provides funding to address implementation costs arising from the resolution agreement for the *Stafford v Attorney-General* High Court case.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Police	0.071	0.133	0.133	0.133	0.133	0.603	-

Prime Minister and Cabinet

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	14.513	58.052	-
Revenue	-	-	-
Savings	-	-	-
Total	14.513	58.052	-

New Spending

Core Central Agency Functions of the Department of the Prime Minister and Cabinet – Continuing Funding

This initiative provides funding to support the Department of the Prime Minister and Cabinet’s core functions under a streamlined organisational model, addressing the recent ending of time-limited funding. Funding is partially offset by one-off underspends in 2025/26.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Prime Minister and Cabinet	(12.500)	17.366	17.047	17.725	18.414	58.052	-

Public Service

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	-	-	-
Revenue	-	-	-
Savings	(1.103)	(4.412)	-
Total	(1.103)	(4.412)	-

Savings

Baseline Savings – Public Service Commission

This savings initiative delivers on the baseline reduction target for the Public Service Commission and will be achieved via a reduction in expenditure on personnel through a more deliberate approach to the replacement of vacancies.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Public Service	-	(1.103)	(1.103)	(1.103)	(1.103)	(4.412)	-

Regulation

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	-	-	-
Revenue	-	-	-
Savings	(0.400)	(1.600)	-
Total	(0.400)	(1.600)	-

Savings

Baseline Savings – Ministry for Regulation

This savings initiative delivers on the baseline reduction target for the Ministry of Regulation and will be achieved via reductions in contractors and consultants, and in other operating costs.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Regulation	-	-	(0.600)	(0.600)	(0.400)	(1.600)	-

Revenue

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	147.827	591.308	1.400
Revenue	(81.500)	(326.000)	-
Savings	(405.609)	(1,348.372)	-
Total[^]	(339.282)	(1,083.064)	1.400

[^] The total for this Vote includes funding for a cross-Vote initiative in Votes Tertiary Education.

New Spending

Charities and Not-for-profits – Taxation and Changes to Settings

This initiative introduces changes to the charities and not-for-profit sector, including:

- increasing the effective tax-free threshold for taxable not-for-profits to \$10,000 of net income
- allowing in-year donation tax credit refunds in certain circumstances
- allowing donors the option of transferring their donation tax credit directly to a charity, and
- allowing not-for-profits to treat honoraria as salary or wages.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Revenue (IRD–Crown)	-	0.110	0.360	0.660	0.760	1.890	-

Foreign Investment Funds – Tax Rule Reforms

This initiative reforms the Foreign Investment Fund (FIF) rules to attract and retain capital and talent in New Zealand, by expanding the availability of the revenue account method for unlisted shares to all taxpayers, lifting the FIF de minimis to \$100,000 from \$50,000, expanding access to the attributable FIF income method, and ensuring the 10-year FIF exemptions continue to apply for corporate migration.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Revenue (IRD–Crown)	4.225	17.100	16.600	17.100	17.500	72.525	-

Increase to the In-Work Tax Credit in Response to the Conflict in the Middle East

This initiative provides funding for a temporary increase of \$50 per week to the in-work tax credit entitlement from 1 April 2026 until 31 March 2027, or until the price of 91 petrol is below \$3 per litre for four consecutive weeks (whichever is earlier), to assist families with the inflationary impacts caused by the global fuel prices. Funding is time-limited, as it is only intended to address immediate fuel-price-related pressures for families.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Revenue (IRD–Crown)	79.000	264.000	30.000	-	-	373.000	-

Non-resident Contractors' Tax – Exemption for Aircraft Asset Leasing

This initiative introduces a permanent automatic exemption from non-resident contractors' tax for the dry leasing of aircraft parts, effective from 1 April 2026.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Revenue (IRD–Crown)	1.050	4.200	4.200	4.200	4.200	17.850	-

Non-resident Contractors' Tax – Modernisation

This initiative modernises the rules for non-resident contractors' tax by increasing the monetary exemption threshold from \$15,000 to \$75,000, implementing a single-payer view of the monetary and day count thresholds, excluding certain low-risk non-resident contractors from the rules, and introducing a bespoke non-resident contractors' tax code.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Revenue (IRD–Crown)	-	1.000	4.000	4.000	4.000	13.000	-

Working For Families – Family Scheme Income

This initiative provides funding to simplify the Working for Families scheme by changing the definition of income. This will improve the delivery of income support payments administered through the tax system, by making it easier for families to apply for the scheme, reducing integrity risks during the application process, and minimising the need for manual reviews and adjustments of payments.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Revenue (IRD–Crown)	-	0.100	0.900	0.900	1.100	3.000	-

Revenue

Company Loans to Shareholders – Taxation Rules

This initiative introduces a new rule to tax loans made by companies to shareholders that remain outstanding six months after the company is removed from the companies register.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Revenue (IRD–Crown)	(7.000)	(31.000)	(26.000)	(44.000)	(38.000)	(146.000)	-

Compliance Activities – Increased Investment

This initiative provides funding to increase investment in Inland Revenue's debt compliance activities, expanding on the Budget 2024 and the Budget 2025 compliance investment. A \$15.0 million per annum investment delivers an expected return of three to one.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Revenue	-	15.000	15.000	15.000	15.000	60.000	-
Revenue (IRD–Crown)	-	(45.000)	(45.000)	(45.000)	(45.000)	(180.000)	-

Savings

Baseline Savings – Inland Revenue

This savings initiative delivers on the baseline reduction target for Inland Revenue and will be achieved through efficiencies, including reductions in back-office expenditure and frontline productivity improvements.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Revenue	-	(15.800)	(15.800)	(15.800)	(15.800)	(63.200)	-

Charities and Not-for-profits – Taxation and Changes to Settings

This savings initiative introduces changes to the charities and not-for-profit sector including:

- the introduction of a donation limit of \$100,000 per annum for natural persons claiming a donation tax credit (allowing a maximum credit of \$33,333)
- the introduction of integrity measures for trust income allocations to tax exempt beneficiaries, and
- the removal of the tax exemption for non-resident charities.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Revenue (IRD–Crown)	-	1.500	(15.400)	(19.400)	(19.400)	(52.700)	-

Research and Development Tax Incentive – Reducing the Cap for Internal Non-administrative Software Expenditure and Other Amendments

This initiative makes savings by reducing the cap for the amount of internal non-administrative software expenditure that can be claimed under the Research and Development Tax Incentive from \$25.0 million to \$3.0 million a year. These savings are offset in part by the cost of the following amendments to the Research and Development Tax Incentive:

- introducing in-year payments
- expanding eligibility of expenditures incurred by mining businesses and
- allowing the Commissioner of Inland Revenue the discretion to accept late filings or amend administrative errors.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Revenue	-	0.600	0.650	0.850	0.600	2.700	1.400
Revenue (IRD–Crown)	-	(1.300)	(26.150)	(27.400)	(32.400)	(87.250)	-

Thin Capitalisation for Infrastructure Projects – Return of Funding

This savings initiative closes a tagged contingency and returns unused funding, established in Budget 2025, for changes to the thin capitalisation rules for infrastructure projects.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Revenue (IRD–Crown)	(2.500)	(10.000)	(10.000)	(10.000)	(10.000)	(42.500)	-

Working for Families – Residency Requirements and Information Sharing

This initiative holds savings and new spending in contingency to support the simplification of Working for Families residency requirements and improve payment accuracy and customer debt outcomes. This includes savings arising from improved automated information sharing between Inland Revenue and the New Zealand Customs Service, which is subject to consultation on a proposed Approved Information Sharing Agreement.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Customs (Tagged Contingency)	-	0.520	0.177	0.177	0.177	1.051	-
Tagged Contingency	-	-	(9.600)	(21.200)	(20.800)	(51.600)	-

Initiatives Funded Outside Budget Allowances

Charities and Not-for-profits – Changes to Membership Subscription Settings

This initiative introduces changes to the charities and not-for-profit sector by allowing membership subscriptions received by not-for-profits to remain non-taxable. This initiative has no overall fiscal impact.

Managed Through the Tax Policy Scorecard

The tax policy scorecard is a mechanism to allow ongoing improvements to the integrity and sustainability of the tax system without additional Budget funding. Over time, changes that raise revenue offset changes that reduce revenue.

Financial Arrangement Rules Amendments to Support New Migrants

This improves tax settings to attract and retain migrants by introducing changes to financial arrangements rules that would lower the impact of foreign exchange rate movements on individuals including migrants applying for the Active Investor Plus visa. In particular, changes would be made to exclude common low-risk foreign currency arrangements from the rules altogether, and relieve certain migrants from double taxation under the rules. This initiative is charged to the Tax Scorecard rather than Budget allowances, costing \$2.1 million total operating.

Simplifying Motor Vehicle Fringe Benefit Tax Rules

This initiative simplifies the motor vehicle fringe benefit tax rules by introducing a category approach for determining the private use of motor vehicles. This initiative is charged to the Tax Scorecard rather than Budget allowances.

Thin Capitalisation Changes for Foreign-owned New Zealand Banking Groups

This initiative provides a revenue increase of \$45.2 million operating across the forecast period through updates to the tax rules for foreign-owned New Zealand banking groups. This initiative is charged to the Tax Scorecard rather than Budget allowances.

Security Intelligence

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	21.080	84.321	-
Revenue	-	-	-
Savings	-	-	-
Total	21.080	84.321	-

New Spending

Intelligence and Security Uplift

This initiative provides funding for an Intelligence and Security uplift.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Security Intelligence	-	6.278	19.312	29.268	29.463	84.321	-

Social Development

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	112.989	451.955	7.960
Revenue	-	-	-
Savings	(105.632)	(422.529)	-
Total[^]	7.356	29.426	7.960

[^] The total for this Vote includes funding for a cross-Vote initiative in Vote Housing and Urban Development.

New Spending

Accommodation Supplement – Increasing the Maximum Rates

This initiative provides funding to increase the maximum rates for the Accommodation Supplement in all areas by between \$10 and \$30 per week from 1 April 2027. This increase in support helps reduce rental costs for households in the private accommodation market and improves equity and incentives across those receiving housing subsidies. This initiative is part of an integrated package of housing initiatives, alongside the 'Temporary Additional Support – Change to the Maximum Rate for Temporary Additional Support and Removing Formula-assessed Child Support Liability as an Allowable Cost' initiative on page 54 and the 'Income-related Rent – Increasing the Minimum Tenant Contribution to Social Housing Costs' initiative in Vote Housing and Urban Development on page 36.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Social Development	-	27.982	114.533	113.084	118.748	374.347	-

Dame Karen Poutasi Response – Strengthening the Safety Nets to Identify and Respond to Children at Risk of Harm

This initiative provides funding to support the delivery and implementation of recommendations made in the Dame Karen Poutasi review to improve the system of safety nets for preventing harm in the children's system. This initiative will:

- support a sequenced rollout of mandatory training for 20,000 core children's workers over two years to increase their capability to identify and respond to children at risk of harm
- ensure the child protection system has the capacity to respond safely and effectively to expected higher volumes of reports of concern arising from both training and the recently established multi-agency hub, and
- support Health New Zealand to increase participation in the Child Protection Protocol, working alongside New Zealand Police and Oranga Tamariki to assess and respond to the most serious cases of abuse.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Education (Tagged Contingency)	-	4.390	3.815	-	-	8.205	-
Health	-	2.027	2.510	2.555	2.599	9.691	-
Oranga Tamariki	-	9.176	18.504	-	-	27.680	-
Oranga Tamariki (Tagged Contingency)	-	-	-	18.504	18.504	37.008	-
Social Development	(5.450)	-	-	-	-	(5.450)	-

Food Secure Communities and KickStart Breakfast Programmes – Continuing Funding

This initiative provides ongoing funding of \$9.5 million per annum for the Food Secure Communities programme and the Government's contribution to the KickStart Breakfast programme. Previous funding for this initiative was only on a time-limited basis. Alongside this, \$7.0 million of funding from 2025/26 will be transferred for Food Secure Communities in 2026/27. This initiative contributes to reducing material hardship for children, a priority of the Child and Youth Strategy 2024-2027.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Social Development	(7.000)	16.500	9.500	9.500	9.500	38.000	-

SuperGold Card – Official Form of Identification

This initiative provides funding to introduce a version of the SuperGold Card that can be used as an official form of identification, meeting a need for older people who have difficulty accessing supports that require photo identification, such as banking services. The rollout of the upgraded card is expected from October 2028.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Social Development	-	2.669	4.315	14.562	14.867	36.413	6.460

Savings

Apprenticeship Boost – Reprioritisation

This savings initiative reprioritises funding from Vote Social Development that will likely not be required to fund the Apprenticeship Boost for employers of eligible existing and incoming apprentices in 2025/26. This reprioritised funding will be used to fund the 'Industry Skills Boards – Aligning Funding with Strategic Activities' initiative in Vote Tertiary Education on page 59. A portion of forecast underspends will be retained to allow the Ministry of Social Development to respond to a possible increase in uptake ahead of the end of the financial year.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Social Development	-	(3.000)	-	-	-	(3.000)	-

Automated Decision-making Remediation – Recognition of Additional Savings

This savings initiative recognises additional savings from the Budget 2025 initiative 'Automated Decision-making Remediation'. In finalising the design of the initiative, the Ministry of Social Development now expects fewer people to receive Additional Support payments than previously forecasted, resulting in additional savings.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Social Development	-	(2.709)	(16.699)	(17.583)	(17.583)	(54.574)	-

Emergency Housing – Extending Scaled-down Support Services

This savings initiative provides funding for Emergency Housing Support Services for an additional year, which will help people in emergency housing to access support services and, where possible, to find more sustainable accommodation. This will result in net savings for the Crown by reducing the number of households in Emergency Housing. This funding is time-limited and a portion is held in contingency with the possibility of extending it for a year.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Social Development	-	(1.162)	(5.681)	-	-	(6.843)	-
Tagged Contingency	-	-	(1.693)	(5.740)	-	(7.433)	-

Employment Supports for Sole Parents

This savings initiative provides funding for additional case management capacity for 25,000 sole parents to receive employment support enabling them to enter into work. This will result in more exits off benefits and into work, producing savings to the Crown through lower forecast spending on Sole Parent Support and other benefits. This initiative also provides additional funding for employment programmes, and a flexible fund for employment initiatives to address employment barriers outside of current supports.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Social Development	-	34.605	0.983	(70.702)	(62.106)	(97.220)	-

Income Charging Phase 2 – Savings from Further Policy Decisions

This savings initiative will increase the number of times the Ministry of Social Development checks salary and wage information for income-tested financial assistance. It also extends information sharing between the Ministry of Social Development and Inland Revenue, and provides for these checks to be performed on some Accident Compensation Corporation payments and most non-PAYE payments (e.g. on people who are self-employed). These changes will support the delivery of the Income Charging Phase 2 initiative from Budget 2025, and deliver savings by ensuring that the rate of Government assistance accurately reflects clients' current circumstances, preventing overpayment debt and reducing complexity.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Social Development	-	-	7.261	(29.772)	(29.941)	(52.452)	-

Temporary Additional Support – Change to the Maximum Rate for Temporary Additional Support and Removing Formula-assessed Child Support Liability as an Allowable Cost

This savings initiative will reduce the maximum rate for Temporary Additional Support and Special Benefit that can be paid to recipients (not including New Zealand Superannuation or Veteran's Pension recipients) from 30 percent to 25 percent of the relevant main benefit rate. The initiative also removes formula assessed child support liability (i.e. unpaid child support costs) as an allowable cost for Temporary Additional Support, for all recipients. This initiative is part of an integrated package of housing initiatives, alongside the 'Accommodation Supplement – Increasing the Maximum Rates' initiative on page 53 and 'Income-related Rent – Increasing the Minimum Tenant Contribution to Social Housing Costs' initiative in Vote Housing and Urban Development on page 36.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Social Development	-	(10.397)	(59.312)	(60.998)	(64.850)	(195.557)	-

Social Investment

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	-	-	-
Revenue	-	-	-
Savings	(0.800)	(3.200)	-
Total	(0.800)	(3.200)	-

Savings

Baseline Savings – Social Investment Agency

This savings initiative delivers on the baseline reduction target for the Social Investment Agency and will be achieved via reducing the use of contractors, consultants, legal advice and professional services.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Social Investment	-	(0.800)	(0.800)	(0.800)	(0.800)	(3.200)	-

Sport and Recreation

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	-	-	-
Revenue	-	-	-
Savings	(2.361)	(9.444)	-
Total	(2.361)	(9.444)	-

Savings

Baseline Savings – Ministry for Culture and Heritage (Vote Sport and Recreation)

This savings initiative contributes to the baseline reduction target for the Ministry for Culture and Heritage and will be achieved by reducing funding for the Integrity Sport and Recreation Commission and Sport New Zealand. Specific areas of savings will be determined by entity boards.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Sport and Recreation	-	(2.361)	(2.361)	(2.361)	(2.361)	(9.444)	-

Statistics

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	11.191	44.763	12.954
Revenue	-	-	-
Savings	(4.300)	(17.200)	-
Total	6.891	27.563	12.954

New Spending

Modernising the Integrated Data Infrastructure to Support Social Investment and Government Decision-making

This initiative provides funding to modernise the Integrated Data Infrastructure (IDI), expand access and provide new analytical tools for technical and non-technical users, and improve data support for investments in early interventions and social services. This initiative will modernise the IDI over three years (by June 2029), ensuring it can support the increased demand in users, and take on more data to support evidence-based decision-making across government.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Statistics	-	11.599	12.602	11.974	8.588	44.763	12.954

Savings

Baseline Savings – Statistics New Zealand

This savings initiative delivers on the baseline reduction target for Statistics NZ and will be achieved via modernising data collection methods, consolidating functions, and reviewing funding agreements.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Statistics	-	(2.500)	(4.900)	(4.900)	(4.900)	(17.200)	-

Tari Whakatau

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	-	-	-
Revenue	-	-	-
Savings	(0.800)	(3.200)	-
Total	(0.800)	(3.200)	-

New Spending

Treaty of Waitangi Settlements Negotiations Cost Pressures

This initiative provides funding held in a tagged contingency for additional Treaty settlement redress and costs relating to settlement and post-settlement issues. Figures have been withheld due to negotiation sensitivities.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tagged Contingency	-	-	-	-	-	-	-

Savings

Baseline Savings – Te Tari Whakatau

This savings initiative delivers on the baseline reduction target for Te Tari Whakatau and will be achieved by adjusting how Te Tari Whakatau operates in its new phase as a smaller departmental agency. These savings are largely achieved through reduced spending on services that Te Tari Whakatau procures from the Ministry of Justice.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tari Whakatau	-	(0.800)	(0.800)	(0.800)	(0.800)	(3.200)	-

Tertiary Education

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	100.431	405.298	-
Revenue	-	-	-
Savings	(9.399)	(37.596)	-
Total	91.032	367.702	-

New Spending

Industry Skills Boards – Aligning Funding with Strategic Activities

This initiative provides funding to support Industry Skills Boards' Strategic Workforce Analysis and Planning function during their initial establishment. This initiative is funded through reprioritisation from the 'Apprenticeship Boost – Reprioritisation' initiative in Vote Social Development on page 54. Funding is time-limited to 2026/27 ahead of the introduction of fees and levies to fund core services.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tertiary Education	-	3.000	-	-	-	3.000	-

Ngārimu VC & 28th (Māori) Battalion Memorial Scholarships Fund – Scholarships Expansion

This initiative provides funding for five additional scholarships from the Ngārimu VC & 28th (Māori) Battalion Memorial Fund, increasing the annual number of awards to 14.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tertiary Education	-	0.100	0.100	0.100	0.100	0.400	-

Tertiary Education – Increased Foundation Education Subsidies

This initiative provides funding for a 2 per cent targeted increase to funding rates for foundation education provision, alongside enabling tertiary education providers to increase tuition and training fees for learners by up to 6 per cent in 2027. These increases will support Tertiary Education Organisations to address ongoing cost pressures and maintain the quality of delivery.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tertiary Education	-	3.506	7.010	7.010	7.010	24.536	-

Tertiary Education System Pressures – Increased Tuition Fees

This initiative provides funding to enable Tertiary Education Organisations to increase tuition and training fees charged to learners by up to 6 per cent in 2027, to support providers to address ongoing costs and maintain the quality of tertiary education delivery. This incurs Crown expenditure through the Student Loan Scheme. The expected flow-on impacts on Student Loan lending in Vote Revenue and Vote Social Development are managed outside Budget allowances.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Revenue (IRD–Crown)	-	4.156	8.180	11.063	12.194	35.593	-

Tertiary Education Volume Pressures – Funding Additional Demand in 2026 and 2027

This initiative provides funding to enable the Tertiary Education Commission (TEC) to fund increases to forecast tertiary education and training volumes at Levels 3-10, over two calendar years. The initiative also includes funding for the TEC's balance sheet mechanism (which enables the TEC to manage funding more flexibly), and for formula-based equity funding. This will ensure the system can respond to expected demand, in line with Government's focus on providing learners with skills for employability and productivity, and reducing the number of young people who are under- or unemployed.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tertiary Education	72.280	111.715	94.026	3.000	3.000	284.021	-

Youth Guarantee – Funding 1,000 Additional Places

This initiative provides funding held in a tagged contingency to fund an additional 1,000 Youth Guarantee places on an ongoing basis from 1 July 2026, increasing the number of places available to around 5,500. This funding will support more learners aged 16 to 24 to access foundation education. This initiative is funded from the savings generated by 'Final-Year Fees Free – Ending the Scheme' initiative on page 60.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tagged Contingency	-	21.727	21.727	21.727	21.727	86.908	-

Savings

Baseline Savings – Ministry of Education (Vote Tertiary Education)

This savings initiative delivers on the baseline reduction target for Vote Tertiary Education. The savings are delivered from reductions in departmental funding for the Ministry of Education and agency funding for the Tertiary Education Commission from 2026/27, and savings from reductions to the Tertiary Tuition and Training Multi-Category Appropriation from 1 January 2028, with final details to be confirmed.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tertiary Education	-	(1.596)	(7.838)	(14.081)	(14.081)	(37.596)	-

Final-Year Fees Free – Ending the Scheme

This savings initiative ends the final-year Fees Free scheme. Some savings are reprioritised to provide additional funding for fees free Vocational Education provision at secondary and foundation education levels. The final-year Fees Free scheme will close at the end of 2026, and eligible learners who completed a qualification in 2026 will have 12 months following completion to claim their fees, up to 31 December 2027. Funding is provided to support the Tertiary Education Commission and the Ministry of Social Development to meet costs involved with ending the scheme. A portion of the savings is used to fund 'Vocational Training Opportunities for Secondary School Students' initiative in Vote Education on page 27 and 'Youth Guarantee – Funding 1,000 Additional Places' initiative in Vote Tertiary Education on page 60.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Revenue (IRD–Crown)	(1.382)	(137.112)	(249.321)	(308.951)	(342.606)	(1,039.372)	-
Tagged Contingency	-	6.433	-	-	-	6.433	-

Initiatives Funded Outside Budget Allowances

Supporting the Tertiary Education Funding System Review

This initiative reprioritises \$0.2 million total operating funding from limiting growth in funded international PhD students to provide time-limited funding to support the Ministry of Education to propose improvements to the tertiary education funding system.

Transport

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
New Spending	119.275	477.100	2,878.100
Revenue	-	-	-
Savings	(5.244)	(20.974)	(170.000)
Total	114.032	456.126	2,708.100

New Spending

Government Policy Statement on Land Transport: Resilience

This initiative provides funding held in tagged contingency for investment in State Highway resilience projects.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tagged Contingency – Resilience	-	-	-	-	-	-	400.000

Government Policy Statement on Land Transport: Road of National Significance

This initiative provides funding held in tagged contingency to deliver the Cambridge to Piarere Road of National Significance. Funding provided through this initiative will be supplemented from the National Land Transport Fund.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tagged Contingency – Cambridge to Piarere	-	-	-	-	-	-	1,773.000

Rail Network Investment Programme 2027-2030 – Metropolitan Rail Networks Overdue Renewals

This initiative provides one year of additional funding for overdue metropolitan rail renewals in Auckland and Wellington. This initiative is funded via reprioritisation from the savings identified in the 'Rail Network Investment Programme 2024-2027 Tagged Contingency – Reprioritisation' initiative on page 62. Decisions on future funding are pending the outcome of the review of the Metropolitan Rail Operating Model.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Transport	-	-	-	-	-	-	106.900

Rail Network Investment Programme 2027-2030 – National Rail Freight Network

This initiative provides funding held in a tagged contingency to support rail activities, including maintenance, operation and renewal of the national rail network through the to-be-agreed Rail Network Investment Programme 2027-2030. This initiative supports an efficient and reliable national rail freight network and is partially funded through the from the savings identified in the 'Rail Network Investment Programme 2024-2027 Tagged Contingency – Reprioritisation' initiative on page 62. Decisions on future funding will be taken before the next phase of the Rail Investment Programme. Funding is time-limited for the duration of the 2027-2030 plan.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Tagged Contingency	-	-	156.500	158.700	161.900	477.100	598.200

Public Transport Fuel Costs Support

This initiative provides funding to address critical fuel price pressures resulting from the conflict in the Middle East, to support the continued operation of public transport services by Public Transport Authorities. Figures have been withheld due to commercial sensitivities and to avoid prejudice during negotiations.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Transport	-	-	-	-	-	-	-
Tagged Contingency	-	-	-	-	-	-	-

Savings

Baseline Savings – Vote Transport

This savings initiative contributes to the baseline reduction target for the Ministry for Cities, Environment, Regions and Transport and will be achieved by delivering efficiencies and returning surplus funding from Vote Transport. Savings result from the lower-than-expected costs for delivering drug and alcohol assessments, improved efficiency in wagon assembly at Hillside, and returning funding set aside for administrative functions to deliver the Crown Resilience Programme (local road component) which was discontinued in Budget 2025.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Transport	-	(8.300)	(1.300)	(1.300)	(1.300)	(12.200)	-

Rail Network Investment Programme 2024-2027 Tagged Contingency – Reprioritisation

This savings initiative reprioritises funding for the rail freight network from the Rail Network Investment Programme (RNIP) 2024-2027 capital tagged contingency that was established through Budget 2024. As a result of efficiencies identified through the delivery of RNIP 2024-2027, this funding is no longer required. This reprofiled funding is being used to offset the cost of the 'Rail Network Investment Programme (2027-2030) – Metropolitan Rail Networks Overdue Renewals' and 'Rail Network Investment Programme (2027-2030) – National Freight Network' initiatives on page 61.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Transport	-	-	-	-	-	-	(170.000)

Reprioritisation of Underspends

This initiative reprioritises underspend from lower-than-expected costs for delivering drug and alcohol assessments and policy advice, and savings from the cancellation of the Emergency Ocean Response Capability contract.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Transport	(5.394)	(0.880)	-	-	-	(6.274)	-

Reprioritisation Towards Stewardship of Underground Assets

This initiative reprioritises underspends from the Public Transport Bus Decarbonisation fund and the Older Drivers Licence Holder Subsidy. This reprioritised funding will be used to fund the 'Stewardship of Underground Assets in Infrastructure Corridors' initiative in Vote Cities, Environment, Regions and Transport on page 11.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Transport	(2.500)	-	-	-	-	(2.500)	-

Women

Budget Breakdown for Vote	Operating Average (\$m)	Operating Total (\$m)	Capital Total (\$m)
Spending	-	-	-
Revenue	-	-	-
Savings	(0.200)	(0.800)	-
Total	(0.200)	(0.800)	-

Savings

Baseline Savings – Ministry for Women

This savings initiative delivers on the baseline reduction target for the Ministry for Women and will be achieved by discontinuing funding provided to the Gender Pay Taskforce managed by the Public Service Commission. The Ministry for Women maintains responsibility and funding for its ongoing gender pay work programme.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
Women	-	(0.200)	(0.200)	(0.200)	(0.200)	(0.800)	-

Other Initiatives

Baseline Reductions – Efficiency Savings through Public Sector Transformation

This initiative reflects the expected savings from baseline reductions supported by the Government's public service transformation programme, which are additional to baseline savings initiatives being implemented in Budget 2026. Most public service agencies will be required to deliver savings from their baselines through a range of initiatives such as streamlining and amalgamating back-office functions, property consolidation, scaling of lower value programmes, and FTE reductions.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
N/A	-	-	(392.950)	(785.901)	(785.901)	(1,964.752)	-

Budget 2025 – Between-Budget Contingency Overdraft

This initiative provides additional funding for the Between-Budget Contingency established at Budget 2025, as the contingency was exhausted.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
N/A	3.752	21.500	4.000	-	-	29.252	-

Budget 2026 – Between-Budget Contingency Establishment

This initiative provides funding to establish the Between-Budget Contingency at Budget 2026. The Between-Budget Contingency is a general operating contingency that provides for urgent operating proposals that arise between Budgets and cannot be delayed until the following Budget.

Vote	2025/26	2026/27	2026/27	2027/28	2028/29	Operating Total	Capital Total
N/A	-	60.000	60.000	60.000	60.000	240.000	-

Budget 2026 – Capital Savings and Tagged Contingency Returns

This initiative returns savings from multiple sources, including the indicative proceeds from early monetisation of Chorus securities, funds returned relating to the wind-down of New Zealand Green Investment Finance, the closure of several tagged contingencies, and other capital savings. This initiative is not broken down further due to commercial sensitivities.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
N/A	(11.077)	(1.562)	(3.401)	(2821)	(23.416)	(42.277)	(1,064.310)

Conflict Related Operating Contingency

This initiative sets aside funding in contingency to respond to potential impacts arising from the conflict in the Middle East. Funding is available in case further temporary, targeted and timely measures are required in 2026/27 to alleviate the effects of the conflict.

Vote	2025/26	2026/27	2027/28	2028/29	2029/30	Operating Total	Capital Total
N/A	-	450.000	-	-	-	450.000	-

Time-limited Funding in Budget 2026

The below table outlines initiatives that received time-limited funding in Budget 2026 and that are subject to review before further funding is considered.

Vote	Title	Page	Funded to:	Total Operating (\$m)	Total Capital (\$m)	Reason for Time-limited Funding
Courts	Court- and Coroner-related Costs – Demand-driven Cost Pressures	15	2026/27	12.154	-	To enable the Ministry of Justice to progress work on the fiscal sustainability of these services.
Education	Healthy School Lunches Programme	24	2027/28	212.366	0.900	Funding until end of 2027 calendar year while delivery innovations are explored.
Education	Learning Support – English for Speakers of Other Languages Cost Pressure	24	2026/27	10.000	-	While options for delivery models are being explored.
Education	New Zealand Qualifications Authority – Piloting Artificial Intelligence and Machine Learning in NCEA and New Zealand Scholarship	25	2026/27	2.053	-	To fund a pilot programme only.
Justice	Legal Aid – Demand-driven Cost Pressures	38	2026/27	30.280	-	To enable the Ministry of Justice to undertake a targeted programme of work in response to the 2025 Triennial Legal Aid Review.
Labour Market	Immigration Funding Package	40	2025/26	31.200	84.000	Pending progress of an Immigration Fee and Levy Review to set new rates.
Police	Increased Funding for Frontline Service Delivery	45	2027/28	49.532	-	To enable Police to carry out further work on its performance and fiscal sustainability and provide options to the Government to inform future funding requirements.
Social Development	Emergency Housing – Extending Scaled-down Support Services	54	2028/29	(14.276)	-	Subject to further policy decisions.
Total				333.309	84.900	

For all other initiatives that have received time-limited funding in Budget 2026, this is because they relate to programmes that are time-limited in nature.

Baseline Savings

The Government is undertaking a transformation programme to right-size the public sector and improve the efficiency and productivity of government spending. This programme aims to transform the public service into a digitally-enabled, efficiently-structured system that is better positioned to deliver high quality and responsive public services. It will support the Government's goal of reducing core public service full-time equivalents to 55,000 by June 2029.

Budget 2026 includes savings from this transformation programme. Most agencies have delivered baseline savings of 2 per cent from 2026/27 through reducing back-office staff and contractors and consultants, and scaling of lower-value programmes. These are itemised in the Summary of Initiatives.

From 2027/28, baseline reductions of 5 per cent for most agencies are planned, followed by an additional 5 per cent reduction from 2028/29, representing a total eventual reduction of up to 12 per cent including Budget 2026 savings. Agencies' reduction targets are based on an eligible base of discretionary spending.

These baseline reductions will exclude Oranga Tamariki, law and order, health, education, and defence and intelligence agencies,³ ensuring that funding in these areas is focused on strengthening the delivery of critical frontline services.⁴

These measures reflect the Government's commitment to disciplined and sustainable public spending, while ensuring that resources are directed to where they are needed most.

Table 2 – Agency baseline savings targets

	Budget 2026 2% savings	Future 10% savings (5%+5%)
Department breakdown	\$million⁵	
Department of Conservation	(37.7)	(118.1)
Department of Internal Affairs	(23.2)	(80.6)
Department of the Prime Minister and Cabinet	-	(10.4)
Inland Revenue	(63.2)	(197.1)
Land Information New Zealand	(8.4)	(26.4)
Ministry for Culture and Heritage	(36.5)	(113.5)
Ministry for Pacific Peoples	(2.8)	(8.5)
Ministry for Primary Industries	(52.8)	(164.5)
Ministry for Regulation	(1.6)	(5.3)

³ Crown Law Office; Department of Corrections; Education Review Office; Government Communications Security Bureau; Interdepartmental Executive Board for the Elimination of Family Violence and Sexual Violence; Ministry of Defence; Ministry of Education (except Tertiary education); Ministry of Justice (except Te Tari Whakatau); Ministry of Health; New Zealand Defence Force; New Zealand Police; New Zealand Security Intelligence Service; Oranga Tamariki–Ministry for Children; Parliamentary Counsel Office; and Serious Fraud Office.

⁴ While not part of the baseline savings, these core public service departments will be part of the reduction in full-time equivalents.

⁵ Total operating across the forecast period (2025/26 to 2029/30).

	Budget 2026 2% savings	Future 10% savings (5%+5%)
Ministry for Women	(0.8)	(3.0)
Ministry of Business, Innovation and Employment	(54.6)	(170.6)
Ministry of Cities, Environment, Regions and Transport ⁶	(35.4)	(125.7)
Ministry of Disabled People	(1.5)	(4.7)
Ministry of Education (Tertiary Education only)	(37.6)	(121.6)
Ministry of Foreign Affairs and Trade	-	(142.8)
Ministry of Justice (Te Tari Whakatau only)	(3.2)	(9.5)
Ministry of Māori Development – Te Puni Kōkiri	(23.6)	(73.6)
Ministry of Social Development	-	(470.0)
New Zealand Customs Service	(6.8)	(19.4)
Public Service Commission	(4.4)	(6.9)
Social Investment Agency	(3.2)	(10.2)
Statistics New Zealand	(17.2)	(54.0)
The Treasury	(9.2)	(28.3)
Total	(423.7)	(1,964.8)
Total for 12% baseline reduction		(2,388.5)

⁶ The Ministry of Cities, Environment, Regions and Transport includes savings from the Ministry of Housing and Urban Development, Ministry for the Environment, Ministry of Transport, and the Local Government part of the Department of Internal Affairs.

Glossary for Budget 2026 Documents

Allowances

The amount of new funding available at each Budget is set aside in envelopes called allowances. This is the amount of additional funding available for Budget decisions that increase expenditure or reduce revenue.

Operating allowance

An operating allowance is the amount of new funding available for the day-to-day operating costs of the Government.

Capital allowance

A capital allowance is the amount of new funding available to spend on assets that will increase the value of the Crown's balance sheet – for example, investment into infrastructure like schools and hospitals.

Annual review

Scrutiny by the House and its committees of the performance for the previous financial year, and for the current operations, of Government departments, Offices of Parliament, Parliamentary agencies, Crown entities, state-owned enterprises, and public organisations.

Appropriations

Appropriations are legal authorities granted by Parliament to the Crown or an Office of Parliament to use public resources. Appropriations are set out in Appropriation Acts (see Appropriation Bill below) and the Estimates of Appropriations.

Appropriation Bill

A Government Bill that seeks authority from Parliament to spend public money and incur liabilities. Details of the Government's spending plans are set out in papers that are presented in association with each Appropriation Bill, which becomes an Appropriation Act when the Bill is passed (see *Estimates of Appropriations*).

Assets

A resource controlled by an entity. A resource is an item with service potential or the ability to generate economic benefits.

Baselines

The level of funding approved for any given area of spending (e.g. Vote Education).

Budget

The Budget is the Appropriation Bill tabled to Parliament on Budget Day to authorise government spending for the next financial year. The process involves preparing and documenting the Government's economic policies and spending plans each year, resulting in the introduction of an Appropriation Bill and the delivery of the Budget statement.

Budget at a Glance

The *Budget at a Glance* is an overview of the Budget information and contains the main points for the media and public.

Budget Economic and Fiscal Update

The *Budget Economic and Fiscal Update* includes the Treasury's economic forecasts and the forecast financial statements of the Government, incorporating the financial implications of Government decisions and other information relevant to the fiscal and economic outlook. The *Budget Economic and Fiscal Update* also discusses key risks to the economic and fiscal forecasts.

Budget Day

The day identified by the Minister of Finance when the Government will present its Budget and deliver the Budget statement.

Budget Policy Statement

A paper presented by the Minister of Finance in the months before the Budget, foreshadowing the Budget and its policy goals. The Finance and Expenditure Committee examines the Budget Policy Statement and reports to the House.

Budget Speech

The Budget Speech is the statement the Minister of Finance delivers at the start of Parliament's Budget debate. The statement generally focuses on the overall fiscal and economic position, the Government's policy priorities and how those priorities will be funded.

Capital expenditure

The expenditure incurred to acquire or develop assets (including tangible, intangible, or financial assets, and any ownership interest in entities).

Consumers Price Index

Stats NZ's official index to measure the rate of change in prices of goods and services purchased by households. Core or underlying inflation measures exclude or give little weight to extreme or irregular price movements.

Cost pressures

Additional funding needed because of the higher demand under current policy settings – for example, higher population growth or changes in demographics, the higher cost of delivering or continuing to deliver services due to external market factors (e.g. inflation) or collective bargaining agreements and wage progression pressures, or to fulfil an already existing regulatory or legislative requirement.

Core Crown

A reporting segment consisting of the Crown, departments, Offices of Parliament, Parliamentary agencies, the New Zealand Superannuation Fund and the Reserve Bank.

Core Crown expenses

The day-to-day spending (e.g. welfare benefit payments, public servants' salaries, finance costs and maintaining national defence assets) that does not include capital expenditure on the construction or purchase of physical assets by the core Crown. This is an accrual measure of expenses and includes non-cash items, such as depreciation on physical assets.

Core Crown revenue

Consists primarily of tax revenue collected by the Government but also includes investment income, sales of goods and services and other revenue of the core Crown.

Economic outlook

A description of what is judged likely to happen in the future of the economy. The outlook includes forecast economic indicators such as gross domestic product (GDP) (including the major components of GDP), consumer prices, unemployment and employment, and the current account position of the balance of payments.

Estimates of Appropriations

A document that contains the supporting information to the Appropriation Bill. It includes information such as the legal boundary of each spend, what the expenditure intends to achieve, how performance is measured, and why the level of funding has changed from year to year. This document is tabled to Parliament on Budget Day together with the Appropriation Bill.

Financial assets

Any asset that is cash, an equity instrument of another entity (shares), a contractual right to receive cash or shares (taxes receivable and Accident Compensation Corporation levies), or a right to exchange a financial asset or liability on favourable terms (derivatives in gain).

Financial liabilities

Any liability that is a contractual obligation to pay cash (government stock, accounts payable), or that is a right to exchange a financial asset or liability on unfavourable terms (derivatives in loss).

Financial year

A year as it is set for public finance, being the period from 1 July of one calendar year to 30 June of the next.

Fiscal intentions (short-term)

Indications of the Government's intentions for operating expenses, operating revenues and the impact of its intentions on the operating balance, debt and net worth over at least the next three years. These intentions are required under the Public Finance Act 1989.

Fiscal objectives (long-term)

The Government's long-term goals for operating expenses, operating revenue, the operating balance, debt and net worth, as required by the Public Finance Act 1989. The objectives must be consistent with the defined principles of responsible fiscal management as outlined in the Act and must cover a period of at least ten years.

Fiscal outlook

The Treasury view of the Government's financial performance and financial position over the current financial year and next four years (the forecast period). The outlook includes forecasts of the Government's key fiscal indicators, such as core Crown revenue, core Crown expenses, the operating balance, the operating balance before gains and losses, and net core Crown debt.

Fiscal Strategy Report

The Public Finance Act 1989 requires the Minister of Finance to present to the House on Budget Day a report on the Government's fiscal strategy. This must set out the Government's short-term fiscal intentions, long-term fiscal objectives, revenue strategy and strategy for managing expenditure, assets and liabilities. The report must include fiscal projections for at least the next ten years.

Forecast period

For the purposes of the Treasury's forecasts this reflects the current year and the next four years.

Gross domestic product (GDP)

A measure of the value-added of all goods and services produced in New Zealand. Changes in GDP measure growth or contraction in economic activity or output. GDP can be measured on either an expenditure or production basis and in either real or nominal terms.

Initiatives

Proposals with financial impact that are presented to Ministers during the Budget process. Initiatives that are accepted and approved by Ministers are reported in the Summary of Initiatives, which is included with the Budget documentation released.

Imprest Supply Act

An Act that seeks to give the Government temporary authority to incur expenses, capital expenditure and capital injections in advance of detailed spending proposals being approved through an Appropriation Act.

Key fiscal indicators

Indicators used to measure progress towards the Government's fiscal strategy, depending on its long-term fiscal objectives and short-term fiscal intentions.

Labour productivity

Output per unit of labour input (where labour inputs might be measured as hours worked or number of people employed).

Macroeconomic

Relating to the performance, structure, behaviour, and decision-making of an economy as a whole.

Net core Crown debt

Net core Crown debt provides information about the sustainability of the Government's finances and is used by some international rating agencies when determining the credit worthiness of a country. It represents gross sovereign-issued debt less core Crown financial assets (excluding advances and financial assets held by the NZ Superannuation Fund). Advance and financial assets held by the NZ Superannuation Fund are excluded as these assets are less liquid and/or they are made for public policy reasons rather than for the purposes associated with government financing.

Net debt

Net debt provides information about the sustainability of the Government's finances. Net debt represents core Crown and Crown entity borrowings (excluding Kiwi Group Capital Limited) less core Crown financial assets (including advances). It includes the financial assets and borrowings of the NZ Superannuation Fund.

Net worth attributable to the Crown

Represents the Crown's share of total assets less liabilities of the Government. It excludes minority interests' share of those assets and liabilities.

Operating average

When funding is allocated from an operating allowance, the average per annum amount across the forecast period is deducted from the operating allowance.

Operating balance

Represents OBEGALx (refer below) plus gains and less losses. The operating balance includes gains and losses not reported directly as a movement against net worth. The impact of gains and losses on the operating balance can be subject to short-term market volatility and revaluations of long-term liabilities.

Operating balance before gains and losses (OBEGAL)

Represents total Crown revenue less total Crown expenses, excluding minority interest share. OBEGAL can provide a more useful measure of underlying stewardship than the operating balance as short-term market fluctuations are not included in the calculation.

Operating balance before gains and losses (OBEGALx)

Represents OBEGAL (refer above) excluding the revenue and expenses of the Accident Compensation Corporation.

Operating expenditure

The day-to-day spending (e.g. welfare benefit payments, public servants' salaries, finance costs and maintaining national defence assets) that does not include capital expenditure on the construction or purchase of physical assets. This includes non-cash items, such as depreciation on physical assets.

Pre-commitment

The allocation of additional funding to a future operating allowance, prior to other funding decisions being made through the Budget process.

Projections

Projections relate to the period beyond the five-year forecast period and are based on long-run economic and fiscal assumptions. For example, the projections assume no economic cycle and constant long-run interest, inflation and unemployment rates.

Public Finance Act 1989

The Public Finance Act 1989 is the statute that provides the core legislative framework within which the Government can borrow money or spend public money. It contains reporting requirements to ensure the Crown is transparent and accountable for its actions impacting on public finance.

Reprioritisation

In the Budget process, this is the reassignment of existing funding from one area to another.

Revenue

The income generated by the Government, primarily through taxes, levies, and other charges.

Savings

A reduction in cost or expenditure from baselines and tagged contingencies.

Select committee

A committee whose membership is confined to a limited number of members. Most of the committees are subject select committees, each of which deals with a particular subject area.

Supplementary Estimates

A document containing all changes to the estimates for the current financial year. This document is tabled alongside the Appropriation (Supplementary Estimates) Bill that amends appropriations for the current year.

Tagged contingency

Tagged contingency relates to funding that is ring-fenced for a particular purpose and held in the centre (i.e. not appropriated into baselines). The Treasury may use tagged contingencies as a policy tool where an initiative is commercially sensitive and final costs are subject to negotiation, or if the initiative is likely to be funded but needs further work before funding can be appropriated.

Tax revenue

The accrual, rather than the cash measure of taxation. It is a measure of tax over a given period in time, regardless of whether it has actually been paid.

Time-limited funding

Where funding is appropriated for a time-limited period only and does not represent an ongoing uplift to the Vote's baseline.

Total Crown

Includes the core Crown (defined above) plus Crown entities, state-owned entities and other entities controlled by the Government Reporting Entity (as defined in the *Budget Economic and Fiscal Update*).

Votes

A Vote is a group of appropriations. When Parliament considers legislation relating to appropriations, the appropriations are grouped within 'Votes'. Generally, a 'Vote' will group similar or related appropriations together (e.g. Vote Health includes all health-related appropriations that are the responsibility of the Minister of Health).

Year-ended

Graphs and tables within this document use different expressions of the timeframe. While some tables may refer to the end of the tax year (31 March), others will refer to the end of the Government's financial year (30 June). Unless otherwise stated, references to 2026/27 or 2027 will mean the year ended 30 June.

Te Kuputaka o Tahua 2026 | Glossary for Budget 2026 documents

Tāpiritanga

Ko te rahi o ngā pūtea hou ka noho wātea i ia Tahua ka tāpuitia ki ētahi kōpaki ka kīia ko ngā tāpiritanga. Koinei te rahi o te pūtea tāpiri ka noho wātea mō ngā whakataua Tahua ka whakarahi ake, ka whakaheke iho rānei i te moniwhiwhi.

Tāpiritanga Whakahaere

Ko te tāpiritanga whakahaere te rahi o ngā pūtea hou ka noho wātea mō ngā whakahaeretanga o ia rā o te kāwanatanga.

Tāpiritanga Wāriu

Ko te tāpiritanga wāriu te rahi o ngā pūtea tāpiri ka noho wātea hei hoko mai i ngā rawa ka whakarahi ake i te wāriu o te ripanga kaute o te Karauna, hei taurira, ko te haumitanga ki ngā rawa angaanga pērā ki ngā kura me ngā hōhipera.

Te arotake ā-tau

Ko te whakatātare a te Whare Pāremata me ōna kōmiti i te whaihua i te tau kua pahure, me ngā whakahaeretanga o nāianei o ngā tari Kāwanatanga, ngā Tari o te Pāremata, ngā pokapū Pāremata, ngā hinonga Karauna, ngā hinonga Kāwanatanga me ngā rōpū tūmatanui.

Tuaritanga

Ko ngā Tuaritanga he whakaaetanga ā-ture ka tukuna e te Pāremata ki te Karauna, ki tētahi Tari o te Pāremata rānei kia whakamahi i ngā rauemi tūmatanui. Ka whakatakotoria ngā Tuaritanga i roto i ngā Ture Tuaritanga (tirohia te Pire Tuaritanga kei raro) me ngā Whakataua Tata o ngā Tuaritanga.

Pire Tuaritanga

He pire nā te Kāwanatanga ka tono kia whakamanatia e te Pāremata te whakapau moni tūmatanui, te whai taumahatanga hoki. Ka whakatakotoria ngā āmiki o ngā mahere whakapau pūtea a te Kāwanatanga i roto i ngā pepa ka tāpaea e pā ana ki ia Pire Tuaritanga, ka whakamanatia hei Ture Tuaritanga i te whakaturehia o te Pire (Tirohia ngā Whakataua Tata Tuaritanga).

Rawa

He rauemi e whakahaeretia ana e tētahi hinonga. He rauemi tētahi mea he pitomata ratonga tōna, he āheinga tōna rānei ki te whakawhanake painga ōhanga.

Takenga

Te taumata pūtea ka whakaaetia mō ia momo whakapaunga (hei taurira, ko te Tuari Pūtea Mātauranga).

Te Tahua

Ko te Tahua te Pire Tuaritanga ka whakatēpuhia ki te Pāremata i te Rā Tahua hei whakamana i tā te kāwanatanga whakapau pūtea mō te tau ahumoni ka whai ake. Ko te tukanga ka whai wāhi te whakarite, te mahi mauhanga hoki mō ngā kaupapahere ōhanga me ngā mahere whakapaunga a te Kāwanatanga mō ia tau, ka hua mai i te whakapuakitanga o tētahi Pire Tuaritanga me te tukunga o te tauākī Tahua.

Te Tiro Wawe ki te Tahua

Ko Te Tiro Wawe ki te Tahua, arā, ko te Budget at a Glance tētahi tirohanga whānui o ngā pārongo Tahua, ā, kei roto ngā kaupapa matua mā ngā hunga arapāhō, mā te marea hoki.

Te Whakahounga Ōhanga, Moni Tūmatanui hoki o Te Tahua (arā, ko te BEFU)

Kei whai wāhi ki Te Whakahounga Ōhanga, Moni Tūmatanui, arā, ko te Budget Economic and Fiscal Update hoki o Te Tahua ngā matapae ōhanga a Te Tai Ōhanga, me ngā matapae tauākī ahumoni a te Kāwanatanga, tae ana ki ngā hīraunga ahumoni o ngā whakataunga a te Kāwanatanga me ētahi atu pārongo e hāngai ana ki te anganga moni tūmatanui, ōhanga hoki. Ka matapakina hoki i roto i te BEFU ngā tūraru matua ki ngā matapae ōhanga me ngā matapae moni tūmatanui.

Te Rā Tahua

Ko te rā ka tohua e te Minita Ahumoni, ka tāpaea e te Kāwanatanga tōna Tahua, ka tukuna hoki te tauākī Tahua.

Te Tauākī Kaupapahere Tahua

He pepa ka tāpaea e te Minita Ahumoni i ngā marama tata i mua i te Tahua, hei āhuahua i te Tahua me ōna whāinga kaupapahere. Ka arotake te Kōmiti mō te Ahumoni me te Whakapaunga i te Tauākī Kaupapahere Tahua, ā, ka pūrongo atu ki te Whare Pāremata.

Te Whakatakinga Tahua

He tauākī Te Whakatakinga Tahua, arā, ko te Budget Speech, mā te Minita Ahumoni e kōrero ā te tīmatanga o te tautohetohe Tahua a te Pāremata. Ko te arotahi matua o te tauākī ko te tūnga whānui o te moni tūmatanui me te ōhanga, ko ngā whāinga kaupapahere matua o te Kāwanatanga, me pēhea hoki aua whāinga matua e whai pūtea.

Whakapaunga pūrawa

He whakapaunga nā te hoko mai i ngā rawa, te whakawhanake rānei i ngā rawa (tae ana ki ngā rawa kikokiko, ngā rawa tūrehurehu rānei, ngā rawa ahumoni rānei, me te mana pupuri i ngā hinonga).

Te Tauine Utuhoko (CPI)

Ko te tauine ō-kawa o Tatauranga Aotearoa hei ine i te pāpātanga o te panoni o ngā utu o ngā hautaonga me ngā ratonga ka hokona mai e ngā kāinga. Kāore ngā inenga matua, tūāpapa rānei o te pikiutu tukipū e aro ana, ka paku aro atu rānei ki ngā nekehanga utu mōrahi, whakarangirua rānei.

Pēhanga Utu

He pūtea anō ka hiahiatia, nā te kaha o te popono i ngā ritenga kaupapahere o nāiane (hei tauira, ko te pikinga o te tipu o te taupori, ngā panoni o te hangapori rānei), te pikinga utu ki te whakarato, ki te whakatūturu rānei i te tuku ratonga nā ngā āhuatanga māketē o waho (hei tauira, ko te pikiutu tukipū, ko te pikinga utu rānei o ngā whakataunga utu mahi ngātahi me ngā pēhanga pikinga utu), te kawē rānei i tētahi herenga ā-ture, herenga waeture rānei.

Iho-Karauna

He tūtanga pūrongo kei roto te Karauna, ngā tari kāwanatanga, ngā Tari o te Pāremata, ngā pokapū Pāremata, Te Kaitiaki Tahua Penihana Kaumātua o Aotearoa (NZS), Te Pūtea Matua hoki.

Whakapaunga Iho-Karauna

Ngā whakapaunga moni o ia rā (hei tauira, ko te takuhe tokoora, te utu mahi mō ngā kaimahi kāwanatanga, ngā utu ahumoni, te ū ki te waonga ā-motu te aha atu hoki) hāunga ko ngā whakapaunga pūrawa mō te hanga, te hoko mai rānei i ngā rawa ōkiko. He inenga whakawhāiti tēnei o ngā utu whakapaunga, ā, kei roto ngā whakapaunga moni-kore, pērā ki te hekenga wāriu o ngā rawa ōkiko.

Whiwhinga Iho-Karauna

Ko te nuinga he whiwhinga tāke ka kohia e te Kāwanatanga, heoi, ka whai wāhi hoki ngā whiwhinga moni haumitanga, te hokonga atu o ngā hautaonga me ngā ratonga me ētahi atu moniwhiwhi o te iho-Karauna.

Te Anganga Ōhanga

He whakamāramatanga o te whakataunga mō te ōhanga e tinga ana ka hua mai ā te wā heke. Kei roto i te anganga ngā tohu ōhanga kua matapaetia, pērā ki te tapeke wāriu hokonga (tae ana ki ngā wāhanga nui o te tapeke wāriu hokonga, arā, ko te GDP), ngā utu hokohoko, te koremahi me te whai mahi, me te tūnga taurite pūtea o nāianei o te tapeke utu.

Ngā Whakatau Tata o ngā Tuaritanga

Ko tētahi puka kei roto ngā pārongo tautoko ki te Pire Tuaritanga. I konei ka whai wāhi ngā pārongo pērā ki te takiwā ā-ture o ia whakapaunga pūtea, ngā whāinga whakatutuki mō te whakapaunga pūtea, ka pēhea te ine i te mahi, ā, he aha i rerekē ai te rahi o te pūtea i ia tau. Ka whakatēpuhia tahitia tēnei puka me te Pire Tuaritanga ki te Pāremata i te Rā Tahua.

Tau ahumoni

Ko tētahi tau, e ai ki ngā ritenga mō te ahumoni tūmatanui, arā, ko te wā ka tīmata i te 1 o Hurae o tētahi tau ā-maramataka ki te 30 o Hune o te tau ka whai ake.

Rawa ahumoni

Tētahi rawa ahakoa he moni tūturu, ko tētahi tūtanga pakihī nō tētahi atu hinonga (ngā hea), ko tētahi tika ā-kirimana ki te whiwhi moni, hea rānei (ngā tāke kia utua mai me ngā tāke ACC), tētahi tika rānei ki te whakawhiti i tētahi rawa ahumoni, tētahi taumahatanga rānei i runga i ngā tūtohu pai (te piki o ngā mino).

Taumahatanga ahumoni

He taumahatanga, he herenga ā-kirimana ka utua ki te moni (he tāka kāwanatanga, nama kia utua rānei), ko te tika rānei kia whakawhiti i tētahi rawa ahumoni, tētahi taumahatanga ahumoni rānei i runga i ngā tūtohu taumaha (te heke o ngā mino).

Whakamaunga moni tūmatanui (wā-poto)

He tohu o ngā whakamaunga o te Kāwanatanga mō ngā whakapaunga whakahaere, ngā moniwhiwhi whakahaere me te pānga o ōna whāinga ki te tapeke whakahaere, te noho nama, me te tōpūtanga wāriu o ngā rawa mō ngā tau e toru kei te haere mai neke atu. He herenga ēnei whakamaunga i raro i te Public Finance Act 1989 (PFA).

Whāinga moni tūmatanui (wā-roa)

Ko ngā whāinga wā-roa a te Kāwanatanga mō ngā whakapaunga whakahaere, ngā moniwhiwhi whakahaere, te tapeke whakahaere, te noho nama me te tōpūtanga wāriu o ngā rawa, e herea ana e te PFA. Me hāngai tonu ngā whāinga ki ngā mātāpono tautuhi o te whakahaere moni tūmatanui tōtika e whakatakotoria ana i te PFA, ā, me hāngai tonu ki te wā kia 10 tau neke atu rānei.

Anganga moni tūmatanui

Ko te tirohanga o Te Tai Ōhanga o ngā mahinga ahumoni me te tūnga ahumoni o te Kāwanatanga i te tau ahumoni nei me ngā tau e whā e haere mai ana (te wā matapae). Ka whai wāhi ki te anganga ngā matapae o ngā tohu moni tūmatanui matua, pērā ki te moniwhiwhi mātāmua a te Karauna, ngā whakapaunga pūtea a te Karauna, te kaute whakahaere, OBEGAL, me tā te Karauna noho nama mātāmua more.

Pūrongo Rautaki Moni Tūmatanui

Ka herea te Minita Ahumoni e te Public Finance Act 1989 kia tāpae atu i tētahi pūrongo mō tā te Kāwanatanga rautaki moni tūmatanui ki te Whare Pāremata i te Rā Tahua. Me whakatakoto rawa tēnei i ngā whakamaunga moni tūmatanui wā-poto, ngā whāinga moni tūmatanui wā-roa, he rautaki moniwhiwhi, he rautaki whakahaere whakapaunga pūtea hoki, rawa hoki, taumahatanga hoki. Me whai wāhi rawa ki te pūrongo ngā matapae moni tūmatanui mō ngā tau 10 e haere mai nei neke atu.

Te wā matapae

Mō ngā aronga o ngā matapae a Te Tai Ōhanga ka whakaata tēnei i te tau nei me ngā tau e whā e haere mai ana.

Tapeke wāriu hokonga (GDP)

He inenga o te tāpiritanga-wāriu o ngā hautaonga me ngā ratonga katoa ka whakaputaina i roto i Aotearoa. Mā ngā panoni GDP e inehia ai te tipu haere, te raungaiti haere rānei o ngā mahi ōhanga, o ngā putanga rānei. Ka taea te ine i te GDP i runga i te tūāpapa o te whakapaunga moni, te whakaputanga rānei, ā, i runga hoki i ngā wāriu tūturu, wāriu mati rānei.

Kaupapa Ahumoni

He marohi kaupapa, he pāpātanga tōna ki te ahumoni, ka tāpaea ki ngā Minita i te tukanga tahua. Ko aua kaupapa ka whakaaetia, ka whakamanatia hoki e ngā Minita, ka pūrongotiai roto i ngā Whakarāpopototanga o ngā Kaupapa Ahumoni kei roto i ngā puka Tahua ka tukuna.

Imprest Supply Act

He Ture e aro ana kia tuku ki te Kāwanatanga i te mana taupua kia utua ngā whakapaunga moni, whakapaunga pūrawa hoki i mua i te whakaaetanga ki ngā marohi āmiki mō te whakapaunga mā tētahi Pire Tuaritanga.

Ngā tohu moni tūmatanui matua

He tohu ka whakamahia ki te ine i te ahunga whakamua o te rautaki moni tūmatanui a te Kāwanatanga, e ai ki ōna whāinga moni tūmatanui wā-roa, me ngā whakamaunga moni tūmatanui wā-poto.

Te Māpua Hunga Mahi

Te putanga mō ia waetahi mahi (ka inehia pea ngā tāuru hei hāora mahi, hei kaute o ngā kaimahi rānei).

Ōhanga whārahi

Ka hāngai ki te whaihua, te hangahanga, te whanonga me te whakatau-whakaaro o te ōhanga whānui.

Te tōpūtanga nama iho-Karauna

Ka whakarato pārongo te tōpūtanga nama iho-Karauna mō te toitūtanga o ngā ahumohi o te Kāwanatanga, ā, ka whakamahia e ētahi pokapū taurewa o tāwāhi hei whakatau i te mana taurewa o tētahi whenua. Ka whakaatara te nama mana-tuari tapeke me te tango i ngā rawa ahumoni Karauna mātāmua (hāunga ko ngā tōmuatanga me ngā rawa ahumoni ka puritia e Te Kaitiaki Tahua Penihana Kaumātua o Aotearoa). Ka kauparetia ngā tōmuatanga me ngā rawa ahumoni ka puritia e Te Kaitiaki Tahua Penihana Kaumātua o Aotearoa, nā te māngohe iti, ka hangā hoki, ka hangā rānei mō ngā take kaupapahere tūmatanui ka mahue mō ngā aronga e pā ana ki te ahumoni kāwanatanga.

Te tōpūtanga nama

Mā te tōpūtanga nama e whakarato pārongo mō te toitūtanga o ngā ahumoni o te Kāwanatanga. Ka whakaata te tōpūtanga nama i ngā mino Karauna matua me ngā mino hinonga Karauna (hāunga ko Kiwi Group Capital Limited), me te tango i ngā rawa ahumoni Karauna matua (tae ana ki ngā tōmuatanga). I konei ka whai wāhi ngā rawa ahumoni me ngā mino a Te Kaitiaki Tahua Penihana Kaumātua o Aotearoa.

Te tōpūtanga wāriu ka riro i te Karauna

Ka whakaata i te wāhanga o ngā rawa katoa me te tango i ngā taumahatanga o te Kāwanatanga ka riro i te Karauna. Ka mahue ngā pānga whai aronga tokoiti o aua rawa, taumahatanga hoki.

Toharite whakahaere

Kia tuaritia atu te pūtea i tētahi moni whakahaere, ka tangohia te rahi toharite ia tau mō te roanga o te wā matapae i te moni whakahaere.

Tapeke whakahaere

Ka whakaata i te OBEGAL (titiro ki raro nei) tāpiri mai ko ngā pikinga tapeke, me te tango i ngā moningarō. Ka whai wāhi ki te tapeke whakahaere ngā pikinga me ngā moningarō kāore i pūrongotia torotika hei nekehanga tōpūtanga wāriu. He mea whakaaweawe ngā pāpātanga o ngā pikinga me ngā ngaronga ki te tapeke whakahaere e te taurangi o te mākete i te wā-poto, me ngā whakahounga wāriu o ngā taumahatanga wā-roa.

Te tapeke whakahaere i mua i ngā pikinga me ngā moningarō (OBEGAL)

Ka whakaata i te tapeke whiwhinga a te Karauna, me te tango i te tapeke o ngā whakapaunga a te Karauna, hāunga ko te wāhanga ngā whai pānga teina. He pai ake pea te OBEGAL i te tapeke whakahaere hei inenga whaihua mō te tūāpapa kaitiakitanga nā te mea kāore ngā maneitanga o te mākete e whai wāhi ki te tātaitanga.

Te tapeke whakahaere i mua i ngā pikinga me ngā moningaro (OBEGALx)

Ka whakaata i te OBEGAL (titiro ki runga) hāunga ko ngā moniwhiwhi me ngā whakapaunga a Te Kaporeihana Āwhina Hunga Whara.

Ngā whakapaunga whakahaere

Ngā whakapaunga moni o ia rā (hei tauira, ko te takuhe tokoora, te utu mahi mō ngā kaimahi kāwanatanga, ngā utu ahumoni, te ū ki te waonga ā-motu te aha atu hoki) hāunga ko ngā whakapaunga pūrawa mō te hanga, te hoko mai rānei i ngā rawa ōkiko. I konei ka whai wāhi ngā mea moni-kore, pērā ki te hekenga wāriu o ngā rawa ōkiko.

Herenga takamua

Ko te tuari i te pūtea tāpiri ki tētahi tāpiritanga whakahaere ā-mua, i mua mai i whakataunga pūtea kē atu ka whakatauria mā te tukanga Tahua.

Tiro whakatare

Ka hāngai ngā tiro whakatare ki tua i te wā matapae rima-tau, ā, ka takea mai i ngā pūmāramarama ōhanga wā-roa, moni tūmatanui wā-roa hoki. Hei tauira, kei ngā tiro whakatare he pūmāramarama kāore he tāruarua ōhanga, he pāpātanga pikiutu tukipū, koremahi hoki.

Public Finance Act

Ko te Public Finance Act te ture e whakatakoto ana i ngā tūāpapa o te anga ture, mā reira te āheinga o te Kāwanatanga ki te mino pūtea, ki te whakapau pūtea tūmatanui rānei. Kei roto ngā herenga pūrongo hei whakaū i te mahea me te noho haepapa o ngā mahi a te Karauna e whakaaweawe ana i te ahumoni tūmatanui.

Whakaarotau anō

Kei roto i te tukanga Tahua, koinei te whakawhiti i ngā pūtea tūturu, mai i tētahi wāhi ki tētahi atu.

Moniwhiwhi

Ko te moniwhiwhi ka waihangatia e te kāwanatanga, tuatahi atu mā ngā tāke, ngā utu whakaeke, me utu kē atu.

Toenga Penapena

Ko tētahi whakahekenga o te utu, te whakapaunga rānei i ngā takenga me ngā heipūtanga kua tūtohua.

Kōmiti whiriwhiri

He kōmiti kua herea te tokomaha o ngā mema ki tētahi kaute iti noa. He kōmiti whiriwhiri ā-kaupapa te nuinga o ngā kōmiti, ā, kei tēnā, kei tēnā tōna ake kaupapa.

Whakatau Tata Āpiti

Ko tētahi puka kei roto rā ko ngā panoni katoa ki ngā Whakatau Tata mō tēnei tau ahumoni. Ka whakatēpuhia tēnei puka i te taha o te Pire (Whakatau Tata Āpiti) Tuaritanga ka whakatika i ngā tuaritanga mō tēnei tau.

Heipūtanga kua tūtohua

Ko te heipūtanga kua tūtohua he pūtea ka tāpuitia mō tētahi kaupapa motuhake, ā, ka puritia ki te pūtahi, arā, kāore e tuaritua hei takenga. Ka whakamahi pea Te Tai Ōhanga i ngā heipūtanga kua tūtohua hei mea kaupapahere i ngā wā he tūoho arumoni, he mea whakawhitiwhiti tonu ngā utu whakamutunga, ka tautokona rānei mā te pūtea engari arā tonu he mahi me oti i mua i te tuaritanga.

Moniwhiwhi tāke

Ko te whakawhāiti, ehara ko te inenga moni ukauka mō te tāke. He inenga o te tāke mō tētahi wā, ahakoa kua utua kētia, kāore anō kia utua rānei.

He pūtea wā-here

He pūtea ka riro mō tētahi wā-here anake, kāore hoki e whakaatua hei whakatairanga tonu i te takenga Tuari Pūtea.

Tapeke Karauna

Kei roto i tēnei te iho-Karauna (ka whakamāramatia ki runga) me ngā hinonga Karauna, hinonga Kāwanatanga me ngā hinonga ka whakahaeretia e te Government Reporting Entity (ka whakamāramatia i Te Whakahounga Ōhanga, Moni Tūmatanui hoki o te Tahua, arā, ko te BEFU).

Ngā Tuari Pūtea

He whakarōpūtanga tuaritanga tētahi Tuari Pūtea. Ko te huritao a te Pāremata i ngā ture e pā ana ki ngā haonga, ka whakarōpūngia ngā haonga ki roto i ngā 'Tuari Pūtea'. Ko te tikanga, ka whakarōpūngia ngā tuaritanga o tētahi 'Tuari Pūtea' (hei tauira, kei roto i te Tuari Pūtea Hauora o Vote Health ngā tuaritanga katoa kei raro i te haepapa o te Minita o te Hauora).

Te mutunga-tau

Kei roto i ngā kauwhata me ngā ripanga o tēnei puka, ka rerekē te whakamahi i te angawā. Ahakoa ka hāngai ētahi o ngā ripanga ki te tau tāke (31 o Maehe), ko ētahi atu ka hāngai ki te mutunga o te tau ahumoni o te Kāwanatanga (30 o Hune). Ki te kore e kīia kētia mō ngā tau 2026/27, 2027 rānei, ka hāngai ki te tau ka mutu i te 30 o Hune.