

Vote Housing and Urban Development

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

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

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

Details of Appropriations and Capital Injections

Annual Appropriations and Forecast Permanent Appropriations

Titles and Scopes of Appropriations by Appropriation Type	2025/26		
	Estimates Budget \$000	Supplementary Estimates Budget \$000	Total Budget \$000
Departmental Capital Expenditure			
Ministry of Housing and Urban Development - Capital Expenditure PLA (M37) (A22) This appropriation is limited to the purchase or development of assets by and for the use of the Ministry of Housing and Urban Development, as authorised by section 24(1) of the Public Finance Act 1989.	2,551	-	2,551
Total Departmental Capital Expenditure	2,551	-	2,551
Non-Departmental Output Expenses			
Contracted emergency housing accommodation and services (M37) (A22) This appropriation is limited to contracting with service providers for emergency housing accommodation (including ancillary services such as onsite management) and to supporting clients in contracted emergency housing to move into sustainable housing.	12,112	(6,000)	6,112
Kāinga Ora - Homes and Communities (M37) (A22) This appropriation is limited to the delivery of services by Kāinga Ora - Homes and Communities that contribute to housing and urban development activity.	18,549	2,355	20,904
Local Innovations and Partnerships (M37) (A22) This appropriation is limited to the delivery and evaluation of locally-driven initiatives to respond to and prevent homelessness.	4,803	-	4,803
Support Services to increase home ownership (M37) (A22) This appropriation is limited to the delivery of support services for applicants to progressive home ownership schemes.	2,000	3,500	5,500
Total Non-Departmental Output Expenses	37,464	(145)	37,319
Non-Departmental Other Expenses			
Housing Assistance (M37) (A22) This appropriation is limited to payments made to Kāinga Ora and other mortgage providers to compensate for the difference between the cost of funds and the rate at which funds are lent, and provide write-offs for loans.	789	-	789
Total Non-Departmental Other Expenses	789	-	789
Non-Departmental Capital Expenditure			
Land purchase within the Housing Agency Account (M37) (A22) This appropriation is limited to the purchase of land for State Housing purposes in accordance with the Housing Act 1955.	-	3,915	3,915
Refinancing of Crown loans to Kāinga Ora - Homes and Communities (M37) (A22) This appropriation is limited to refinancing existing Crown loans to Kāinga Ora - Homes and Communities and Housing New Zealand Limited.	283,442	1,275	284,717
Total Non-Departmental Capital Expenditure	283,442	5,190	288,632

	2025/26		
	Estimates Budget \$000	Supplementary Estimates Budget \$000	Total Budget \$000
Titles and Scopes of Appropriations by Appropriation Type			
Multi-Category Expenses and Capital Expenditure			
Amortisation of Upfront Payments MCA (M37) (A22) The single overarching purpose of this appropriation is to recognise the amortisation of prepaid expenses associated with implementation of government housing policy.	58,544	21,819	80,363
<i>Non-Departmental Other Expenses</i>			
<i>Amortisation of Upfront Payments - Affordable Housing Fund</i> This category is limited to the amortisation of contribution prepayments associated with the Affordable Rental Pathway within the Affordable Housing Fund.	10,000	5,139	15,139
<i>Amortisation of Upfront Payments - Community Housing Providers - Early Stage Operating Supplement</i> This category is limited to the amortisation of early stage operating funding provided to Community Housing Providers who provide Public Housing.	2,221	1,551	3,772
<i>Amortisation of Upfront Payments - He Kūku ki te Kāinga</i> This category is limited to the amortisation of prepayments of funding to increase the housing supply provided by Māori service providers.	38,520	13,632	52,152
<i>Amortisation of Upfront Payments - Māori Infrastructure Fund</i> This category is limited to the amortisation of prepayments of contributions for Māori infrastructure projects to advance development-ready land.	3,282	1,054	4,336
<i>Amortisation of Upfront Payments - Public Housing Upfront Capital Payments</i> This category is limited to the amortisation of upfront capital funding to Community Housing Providers who provide Public Housing.	4,120	42	4,162
<i>Amortisation of Upfront Payments - Transitional Housing Providers</i> This category is limited to the amortisation of prepayments of upfront funding to Transitional Housing Providers who provide transitional housing.	401	401	802
Housing Programme Fair Value Impairment Loss and Inventory Disposal MCA (M37) (A22) The single overarching purpose of this appropriation is to recognise the non-cash expenses associated with implementation of government housing policy.	224,906	(15,202)	209,704
<i>Non-Departmental Other Expenses</i>			
<i>Sale of Developments Underwritten - Costs</i> This category is limited to the expenses incurred as part of the sale of underwritten developments incurred under the Supporting Stalled and At-Risk Developments Scheme.	24,633	-	24,633
<i>Sale of Land and Dwellings - Costs</i> This category is limited to the expenses incurred as part of the sale of land and dwellings.	114,453	(65,202)	49,251
<i>Non-Departmental Capital Expenditure</i>			
<i>Land for Housing - Deferred Settlements</i> This category is limited to deferred settlement agreements associated with land sales.	85,820	50,000	135,820

	2025/26		
	Estimates Budget \$000	Supplementary Estimates Budget \$000	Total Budget \$000
Titles and Scopes of Appropriations by Appropriation Type			
Managing the Housing and Urban Development Portfolio MCA (M37) (A22)	63,562	2,785	66,347
The single overarching purpose of this appropriation is to improve the functioning of the housing sector by providing good quality advice to Ministers and effective departmental operations.			
Departmental Output Expenses			
<i>Facilitating the Purchase and redevelopment of land for housing purposes</i>	2,796	129	2,925
This category is limited to the activities associated with the facilitation of the purchase and redevelopment of land for housing purposes.			
<i>Management of Housing Provision and Services</i>	27,628	1,335	28,963
This category is limited to managing and regulating housing and housing support providers (including Kāinga Ora) through negotiating, managing and paying contracts.			
<i>Policy Advice and Ministerial Servicing</i>	33,138	1,321	34,459
This category is limited to advice to support decision making by Ministers on government policy matters relating to housing and urban development, and Ministerial servicing and performance monitoring.			
Social Housing MCA (M37) (A22)	2,198,266	-	2,198,266
The single overarching purpose of this appropriation is to secure and purchase the provision of social housing and associated support services.			
Non-Departmental Output Expenses			
<i>Community Group Housing Market Rent Top-Up</i>	13,891	-	13,891
The category is limited to the provision of funding to Kāinga Ora to pay the difference between the contracted rent with each Community Group Housing provider and market rent for the leased properties.			
<i>Purchase of Social Housing Provision</i>	2,065,966	11,629	2,077,595
This category is limited to purchasing the provision of social housing and related services from social housing providers.			
<i>Services for People in Need of or at risk of Needing Social Housing</i>	108,205	(11,629)	96,576
This category is limited to the provision of support services to those in need of social housing or those at risk of entering or exiting social housing.			
<i>Services Related to the Provision of Social Housing</i>	300	-	300
This category is limited to the provision of services related to the provision of social housing by a social housing provider.			
Non-Departmental Other Expenses			
<i>Community Housing Rent Relief</i>	4,104	-	4,104
The category is limited to the provision of rent relief fund Community Group Housing providers for the sole purpose of helping them meet their contracted rent payments.			
Non-Departmental Capital Expenditure			
<i>Acquisition and Improvement of Community Group Housing Properties</i>	5,800	-	5,800
The category is limited to the providing debt or equity to Kāinga Ora to acquire, modernise or reconfigure properties leased by Community Housing Providers.			

	2025/26		
	Estimates Budget \$000	Supplementary Estimates Budget \$000	Total Budget \$000
Titles and Scopes of Appropriations by Appropriation Type			
Transitional Housing MCA (M37) (A22) The single overarching purpose of this appropriation is to fund the delivery of transitional housing places and services in New Zealand.	365,174	(10,147)	355,027
Non-Departmental Output Expenses			
<i>Provision of Transitional Housing Places</i> This category is limited to supporting transitional housing providers to provide transitional housing places.	165,047	(5,074)	159,973
<i>Transitional Housing Services</i> This category is limited to payments to transitional housing providers to cover tenancy and property management, and services to support tenants in transitional housing to move into sustainable housing.	200,127	(5,073)	195,054
Upfront Payments MCA (M37) (A22) The single overarching purpose of this appropriation is to record the prepayment of expenses associated with implementation of government housing policy.	118,000	204,715	322,715
Non-Departmental Capital Expenditure			
<i>Affordable Housing Fund - Prepayment of Grants</i> This category is limited to the prepayments of contributions to providers of affordable rentals within the Affordable Housing Fund.	-	58,900	58,900
<i>Community Housing Providers - Early Stage Operating Supplement</i> This category is limited to early-stage operating funding to Community Housing Providers who provide Public Housing.	10,500	42,734	53,234
<i>He Kūkū ki te Kāinga - Increasing Māori Housing Supply - prepayment of upfront funds</i> This category is limited to the prepayment of funding to increase the housing supply provided by Māori service providers.	107,500	63,047	170,547
<i>Māori Infrastructure Projects - Prepayment of Upfront Funds</i> This category is limited to the prepayment of contributions for Māori infrastructure projects to advance development-ready land.	-	32,013	32,013
<i>Transitional Housing Providers - Prepayment of Upfront Funds</i> This category is limited to the prepayment of upfront funding to Transitional Housing Providers who provide transitional housing.	-	8,021	8,021
Total Multi-Category Expenses and Capital Expenditure	3,028,452	203,970	3,232,422
Total Annual Appropriations and Forecast Permanent Appropriations	3,352,698	209,015	3,561,713

Multi-Year Appropriations

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Non-Departmental Output Expenses		
Affordable Housing Fund (M37) (A22) This appropriation is limited to expenses incurred in increasing the provision of affordable housing, through supporting the development of new-build affordable housing for rent or home ownership. Commences: 01 July 2022 Expires: 30 June 2027	Original Appropriation	294,000
	Adjustments to 2024/25	(182,674)
	Adjustments for 2025/26	-
	Adjusted Appropriation	111,326
	Actual to 2024/25 Year End	51,346
	Estimated Actual for 2025/26	58,981
	Estimate for 2026/27	999
	Estimated Appropriation Remaining	-
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Authority for the Residential Property Management Regime (M37) (A22) This appropriation is limited to the costs of the Real Estate Authority to establish its role as the Authority of the residential property management regime, and the Authority's initial operating costs of regulating the residential property management regime. Commences: 01 July 2023 Expires: 30 June 2027	Original Appropriation	7,510
	Adjustments to 2024/25	(7,323)
	Adjustments for 2025/26	-
	Adjusted Appropriation	187
	Actual to 2024/25 Year End	187
	Estimated Actual for 2025/26	-
	Estimate for 2026/27	-
	Estimated Appropriation Remaining	-
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Buying off the Plans Programme (M37) (A22) This appropriation is limited to the provision of dwellings for the Buying off the Plans programme. Commences: 01 July 2022 Expires: 30 June 2027	Original Appropriation	271,500
	Adjustments to 2024/25	(37,000)
	Adjustments for 2025/26	(14,700)
	Adjusted Appropriation	219,800
	Actual to 2024/25 Year End	79,637
	Estimated Actual for 2025/26	45,020
	Estimate for 2026/27	95,143
	Estimated Appropriation Remaining	-
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He Kūkū ki te Kāinga - Increasing Māori Housing Supply (M37) (A22) This appropriation is limited to increasing the housing supply provided by Māori service providers. Commences: 01 July 2025 Expires: 30 June 2030	Original Appropriation	112,653
	Adjustments to 2024/25	-
	Adjustments for 2025/26	7,927
	Adjusted Appropriation	120,580
	Actual to 2024/25 Year End	-
	Estimated Actual for 2025/26	57,492
	Estimate for 2026/27	47,376
	Estimated Appropriation Remaining	15,712

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Infrastructure Acceleration Fund - Administration Funding 2025-2028 (M37) (A22) This appropriation is limited to the delivery of services by a Crown infrastructure finance agency that contribute to the administration of the Infrastructure Acceleration Fund. Commences: 01 July 2025 Expires: 30 June 2028	Original Appropriation	5,580
	Adjustments to 2024/25	-
	Adjustments for 2025/26	-
	Adjusted Appropriation	5,580
	Actual to 2024/25 Year End	-
	Estimated Actual for 2025/26	1,860
	Estimate for 2026/27	1,860
	Estimated Appropriation Remaining	1,860
	Infrastructure Investment to Progress Urban Development (M37) (A22) This appropriation is limited to investment into housing and infrastructure projects to enable urban development, regeneration and housing outcomes. Commences: 01 July 2024 Expires: 30 June 2029	Original Appropriation
Adjustments to 2024/25		18,840
Adjustments for 2025/26		-
Adjusted Appropriation		86,850
Actual to 2024/25 Year End		57,925
Estimated Actual for 2025/26		21,123
Estimate for 2026/27		7,802
Estimated Appropriation Remaining		-
Land for Housing Programme (M37) (A22) This appropriation is limited to the acquisition and provision of land for the Land for Housing programme. Commences: 01 July 2022 Expires: 30 June 2027		Original Appropriation
	Adjustments to 2024/25	116,081
	Adjustments for 2025/26	-
	Adjusted Appropriation	410,299
	Actual to 2024/25 Year End	74,335
	Estimated Actual for 2025/26	335,964
	Estimate for 2026/27	-
	Estimated Appropriation Remaining	-
	Operating the Buying off the Plans Programme (M37) (A22) This appropriation is limited to the operating expenses incurred in relation to the facilitation and acquisition of the Buying off the Plans programme. Commences: 01 July 2022 Expires: 30 June 2027	Original Appropriation
Adjustments to 2024/25		5,000
Adjustments for 2025/26		14,700
Adjusted Appropriation		22,700
Actual to 2024/25 Year End		1,893
Estimated Actual for 2025/26		7,482
Estimate for 2026/27		13,325
Estimated Appropriation Remaining		-
Operating the Land for Housing Programme (M37) (A22) This appropriation is limited to the holding costs incurred for land acquired and developed under the Land for Housing Programme. Commences: 01 July 2022 Expires: 30 June 2027		Original Appropriation
	Adjustments to 2024/25	15,187
	Adjustments for 2025/26	-
	Adjusted Appropriation	22,187
	Actual to 2024/25 Year End	12,598
	Estimated Actual for 2025/26	5,836
	Estimate for 2026/27	3,753
	Estimated Appropriation Remaining	-

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Progressing the Pipeline of Māori Housing (M37) (A22) This appropriation is limited to interventions that develop Māori housing capability across the Māori housing continuum and reduce technical and cost barriers to increasing the supply of Māori housing. Commences: 01 July 2025 Expires: 30 June 2030	Original Appropriation	1,032
	Adjustments to 2024/25	-
	Adjustments for 2025/26	-
	Adjusted Appropriation	1,032
	Actual to 2024/25 Year End	-
	Estimated Actual for 2025/26	1,032
	Estimate for 2026/27	-
	Estimated Appropriation Remaining	-
Non-Departmental Other Expenses		
Kāinga Ora Land Programme (M37) (A22) This appropriation is limited to operating expenditure including write downs incurred in the facilitation, acquisition, and development of land and residential properties through Kāinga Ora. Commences: 01 July 2021 Expires: 30 June 2026	Original Appropriation	230,000
	Adjustments to 2024/25	(5,000)
	Adjustments for 2025/26	-
	Adjusted Appropriation	225,000
	Actual to 2024/25 Year End	14,436
	Estimated Actual for 2025/26	210,564
	Estimate for 2026/27	-
	Estimated Appropriation Remaining	-
Land for Housing Operations (M37) (A22) This appropriation is limited to operating expenditure incurred in the facilitation, acquisition, and development of land and residential properties, through the Land for Housing Programme. Commences: 01 July 2021 Expires: 30 June 2026	Original Appropriation	50,000
	Adjustments to 2024/25	65,877
	Adjustments for 2025/26	(10,000)
	Adjusted Appropriation	105,877
	Actual to 2024/25 Year End	84,817
	Estimated Actual for 2025/26	21,060
	Estimate for 2026/27	-
	Estimated Appropriation Remaining	-
Transfer of infrastructure assets to Councils and other Stakeholders (M37) (A22) This appropriation is limited to expenses incurred in transferring infrastructure assets to Councils and other Stakeholders. Commences: 01 July 2024 Expires: 30 June 2029	Original Appropriation	75,000
	Adjustments to 2024/25	8,100
	Adjustments for 2025/26	-
	Adjusted Appropriation	83,100
	Actual to 2024/25 Year End	-
	Estimated Actual for 2025/26	83,100
	Estimate for 2026/27	-
	Estimated Appropriation Remaining	-

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Non-Departmental Capital Expenditure		
Housing Infrastructure Fund Loans (M37) (A22)	Original Appropriation	215,301
This appropriation is limited to interest-free loans from the Housing Infrastructure Fund of a duration of ten years or under to Territorial Local Authorities to finance the infrastructure needed to unlock residential development.	Adjustments to 2024/25	99,428
	Adjustments for 2025/26	(169,278)
Commences: 01 July 2023	Adjusted Appropriation	145,451
	Actual to 2024/25 Year End	93,767
Expires: 30 June 2028	Estimated Actual for 2025/26	33,620
	Estimate for 2026/27	18,000
	Estimated Appropriation Remaining	64
Kāinga Ora - Homes and Communities Crown Lending Facility (M37) (A22)	Original Appropriation	12,724,000
This appropriation is limited to loans to Kāinga Ora - Homes and Communities (and any of its subsidiaries).	Adjustments to 2024/25	-
	Adjustments for 2025/26	-
Commences: 01 October 2022	Adjusted Appropriation	12,724,000
	Actual to 2024/25 Year End	7,700,000
Expires: 30 June 2027	Estimated Actual for 2025/26	257,000
	Estimate for 2026/27	4,767,000
	Estimated Appropriation Remaining	-
Kāinga Ora - Homes and Communities Private Debt Refinancing Facility (M37) (A22)	Original Appropriation	450,000
This appropriation is limited to loans to Kāinga Ora - Homes and Communities (and any of its subsidiaries) for the purpose of refinancing private debt.	Adjustments to 2024/25	3,165,000
	Adjustments for 2025/26	-
Commences: 01 October 2022	Adjusted Appropriation	3,615,000
	Actual to 2024/25 Year End	2,375,000
Expires: 30 June 2027	Estimated Actual for 2025/26	-
	Estimate for 2026/27	1,240,000
	Estimated Appropriation Remaining	-
Land for Housing Programme - developers' loan payments (M37) (A22)	Original Appropriation	17,400
This appropriation is limited to interest-free loans related to development payments to developers under the Land for Housing programme.	Adjustments to 2024/25	-
	Adjustments for 2025/26	-
Commences: 01 July 2025	Adjusted Appropriation	17,400
	Actual to 2024/25 Year End	-
Expires: 30 June 2030	Estimated Actual for 2025/26	13,300
	Estimate for 2026/27	4,100
	Estimated Appropriation Remaining	-

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Progressive Home Ownership Fund (M37) (A22) This appropriation is limited to addressing housing affordability issues by assisting access to home ownership through progressive home ownership schemes. Commences: 01 July 2024 Expires: 30 June 2029	Original Appropriation	162,381
	Adjustments to 2024/25	30,867
	Adjustments for 2025/26	-
	Adjusted Appropriation	193,248
	Actual to 2024/25 Year End	51,991
	Estimated Actual for 2025/26	108,354
	Estimate for 2026/27	32,903
	Estimated Appropriation Remaining	-
	Estimated Appropriation Remaining	-
Tāmaki Regeneration Company Limited - Equity Injection (M37) (A22) This appropriation is limited to the provision of an equity injection to Tāmaki Regeneration Company Limited. Commences: 01 July 2023 Expires: 30 June 2026	Original Appropriation	870,000
	Adjustments to 2024/25	1,900
	Adjustments for 2025/26	(411,900)
	Adjusted Appropriation	460,000
	Actual to 2024/25 Year End	160,000
	Estimated Actual for 2025/26	300,000
	Estimate for 2026/27	-
	Estimated Appropriation Remaining	-
	Estimated Appropriation Remaining	-

Multi-Year Multi-Category Appropriations

Title, Overarching Purpose and Period of Appropriations and Type and Scope of Categories	Appropriations, Adjustments and Use	\$000
Housing Acceleration Fund (M37) (A22) The single overarching purpose of this appropriation is to achieve the outcome of advancing housing supply through the provision of infrastructure investment. Commences: 01 July 2021 Expires: 30 June 2026	Original Appropriation	3,729,000
	Adjustments to 2024/25	(818,200)
	Adjustments for 2025/26	(1,343,800)
	Adjusted Appropriation	1,567,000
	Actual to 2024/25 Year End	1,172,948
	Estimated Actual for 2025/26	394,052
	Estimate for 2026/27	-
	Estimated Appropriation Remaining	-
	Estimated Appropriation Remaining	-
Non-Departmental Capital Expenditure <i>Investment in Crown-owned Entities to Advance Development-Ready Land</i> This category is limited to investments in Crown-owned entities to increase the amount of development-ready land.	Original Amount	1,682,000
	Adjustments to 2024/25	(136,719)
	Adjustments for 2025/26	(394,800)
	Adjusted Amount	1,150,481
	Actual to 2024/25 Year End	886,591
	Estimated Actual for 2025/26	263,890
	Estimate for 2026/27	-
	Estimated Amount Remaining	-
	Estimated Amount Remaining	-

Title, Overarching Purpose and Period of Appropriations and Type and Scope of Categories	Appropriations, Adjustments and Use	\$000
<i>Non-Departmental Other Expenses</i>		
<i>Investment in Infrastructure to Advance Development-Ready Land</i> This category is limited to contributions for infrastructure projects to advance development-ready land.	Original Amount	2,047,000
	Adjustments to 2024/25	(681,481)
	Adjustments for 2025/26	(949,000)
	Adjusted Amount	416,519
	Actual to 2024/25 Year End	286,357
	Estimated Actual for 2025/26	130,162
	Estimate for 2026/27	-
	Estimated Amount Remaining	-
Residential Development Underwrite (M37) (A22) The single overarching purpose of this appropriation is to record purchase costs and associated expenses incurred in acquiring, holding and on-selling homes under the residential development underwrite. Commences: 01 October 2024 Expires: 30 June 2029	Original Appropriation	142,826
	Adjustments to 2024/25	-
	Adjustments for 2025/26	-
	Adjusted Appropriation	142,826
	Actual to 2024/25 Year End	-
	Estimated Actual for 2025/26	-
	Estimate for 2026/27	32,994
	Estimated Appropriation Remaining	109,832
<i>Non-Departmental Output Expenses</i>		
<i>Operating the Residential Development Underwrite</i> This category is limited to expenses incurred in relation to the facilitation, acquisition and subsequent on-sale of homes or developments in the Residential Development Underwrite.	Original Amount	18,000
	Adjustments to 2024/25	-
	Adjustments for 2025/26	-
	Adjusted Amount	18,000
	Actual to 2024/25 Year End	-
	Estimated Actual for 2025/26	-
	Estimate for 2026/27	2,500
	Estimated Amount Remaining	15,500
<i>Residential Development Underwrite Purchase</i> This category is limited to expenses incurred in the provision of purchasing homes under the Residential Development Underwrite.	Original Amount	124,826
	Adjustments to 2024/25	-
	Adjustments for 2025/26	-
	Adjusted Amount	124,826
	Actual to 2024/25 Year End	-
	Estimated Actual for 2025/26	-
	Estimate for 2026/27	30,494
	Estimated Amount Remaining	94,332

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

	2025/26		
	Estimates Budget \$000	Supplementary Estimates Budget \$000	Total Budget \$000
Total Annual Appropriations and Forecast Permanent Appropriations	3,352,698	209,015	3,561,713
Total Forecast MYA Non-Departmental Output Expenses	195,700	339,090	534,790
Total Forecast MYA Non-Departmental Other Expenses	272,339	42,385	314,724
Total Forecast MYA Non-Departmental Capital Expenditure	1,593,567	(881,293)	712,274
Total Forecast MYA Multi-Category Expenses and Capital Expenditure	1,765,061	(1,371,009)	394,052
Total Annual Appropriations and Forecast Permanent Appropriations and Multi-Year Appropriations	7,179,365	(1,661,812)	5,517,553

Capital Injection Authorisations

	2025/26		
	Estimates Budget \$000	Supplementary Estimates Budget \$000	Total Budget \$000
Ministry of Housing and Urban Development - Capital Injection (M37) (A22)	1,151	2,300	3,451

Supporting Information

Part 1 - Vote as a Whole

1.2 - Trends in the Vote

Summary of Financial Activity

	2025/26				
	Estimates \$000	Supplementary Estimates			Total \$000
		Departmental Transactions \$000	Non- Departmental Transactions \$000	Total Transactions \$000	
Appropriations					
Output Expenses	233,164	-	338,945	338,945	572,109
Benefits or Related Expenses	-	N/A	-	-	-
Borrowing Expenses	-	-	-	-	-
Other Expenses	273,128	-	42,385	42,385	315,513
Capital Expenditure	1,879,560	-	(876,103)	(876,103)	1,003,457
Intelligence and Security Department Expenses and Capital Expenditure	-	-	N/A	-	-
Multi-Category Expenses and Capital Expenditure (MCA)					
<i>Output Expenses</i>	2,698,424	2,785	(91,473)	(88,688)	2,609,736
<i>Other Expenses</i>	1,250,438	-	(961,925)	(961,925)	288,513
<i>Capital Expenditure</i>	844,651	N/A	(116,426)	(116,426)	728,225
Total Appropriations	7,179,365	2,785	(1,664,597)	(1,661,812)	5,517,553
Crown Revenue and Capital Receipts					
Tax Revenue	-	N/A	-	-	-
Non-Tax Revenue	139,286	N/A	(63,302)	(63,302)	75,984
Capital Receipts	-	N/A	-	-	-
Total Crown Revenue and Capital Receipts	139,286	N/A	(63,302)	(63,302)	75,984

Part 3 - Details of Non-Departmental Appropriations

3.1 - Non-Departmental Output Expenses

Buying off the Plans Programme (M37) (A22)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Buying off the Plans Programme (M37) (A22) This appropriation is limited to the provision of dwellings for the Buying off the Plans programme. Commences: 01 July 2022 Expires: 30 June 2027	Original Appropriation	271,500
	Adjustments to 2024/25	(37,000)
	Adjustments for 2025/26	(14,700)
	Adjusted Appropriation	219,800
	Actual to 2024/25 Year End	79,637
	Estimated Actual for 2025/26	45,020
	Estimate for 2026/27	95,143
Estimated Appropriation Remaining	-	

Reasons for Change in Appropriation

The appropriation decreased by \$14.700 million to \$219.800 million for 2025/26 due to a transfer of funding to the Operating the Buying off the Plans Programme appropriation to support delivery of the KiwiBuild underwrite programme.

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

Scope of Appropriation

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

Reasons for Change in Appropriation

This appropriation decreased by \$6 million to \$6.112 million for 2025/26 due to a fiscally neutral transfer to the He Kūkū ki te Kāinga - Increasing Māori Housing Supply MYA to fund the Ministry's response to the January and February 2026 upper North Island severe weather events.

He Kūkū ki te Kāinga - Increasing Māori Housing Supply (M37) (A22)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
He Kūkū ki te Kāinga - Increasing Māori Housing Supply (M37) (A22) This appropriation is limited to increasing the housing supply provided by Māori service providers. Commences: 01 July 2025 Expires: 30 June 2030	Original Appropriation	112,653
	Adjustments to 2024/25	-
	Adjustments for 2025/26	7,927
	Adjusted Appropriation	120,580
	Actual to 2024/25 Year End	-
	Estimated Actual for 2025/26	57,492
	Estimate for 2026/27	47,376
	Estimated Appropriation Remaining	15,712

Reasons for Change in Appropriation

This appropriation increased by \$7.927 million to \$120.580 million for 2025/26 due to:

- a fiscally neutral transfer of \$6 million from the Contracted Emergency Housing appropriation to fund the Ministry's response to the January and February 2026 upper North Island severe weather events
- the transfer of \$1.514 million of prior-year underspend, and
- the transfer of \$413,000 of prior-year underspend from the Ko ngā Āheinga Whare mō te Māori - Delivering Housing Opportunities for Māori appropriation.

Infrastructure Acceleration Fund - Administration Funding 2025-2028 (M37) (A22)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Infrastructure Acceleration Fund - Administration Funding 2025-2028 (M37) (A22) This appropriation is limited to the delivery of services by a Crown infrastructure finance agency that contribute to the administration of the Infrastructure Acceleration Fund. Commences: 01 July 2025 Expires: 30 June 2028	Original Appropriation	5,580
	Adjustments to 2024/25	-
	Adjustments for 2025/26	-
	Adjusted Appropriation	5,580
	Actual to 2024/25 Year End	-
	Estimated Actual for 2025/26	1,860
	Estimate for 2026/27	1,860
	Estimated Appropriation Remaining	1,860

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve the delivery of services by a Crown infrastructure finance agency that contribute to the administration of the Infrastructure Acceleration Fund.

How Performance will be Assessed and End of Year Reporting Requirements

Assessment of Performance	2025/26		
	Estimates Standard	Supplementary Estimates Standard	Total Standard
On completion of review, funding payments to partners based on agreed milestones paid within 30 days of receipt of valid claim (see Note 1)	New measure	100%	100%

Note 1 - This measure reflects existing reporting by National Infrastructure Funding and Financing Limited and captures performance in administering the Infrastructure Acceleration Fund.

End of Year Performance Reporting

Performance information for this appropriation will be reported by National Infrastructure Funding and Financing Limited in its Annual Report.

Reasons for Change in Appropriation

This appropriation increased by \$5.580 million to \$5.580 million in 2025/26, due to the establishment of a new appropriation to support the administration of the Infrastructure Acceleration Fund by National Infrastructure Funding and Financing Limited.

Kāinga Ora - Homes and Communities (M37) (A22)*Scope of Appropriation*

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

Reasons for Change in Appropriation

The appropriation increased by \$2.355 million to \$20.904 million for 2025/26 due to:

- an expense transfer of \$5.500 million for meeting contractual obligations for the First Home Loan to ensure the Crown continues to be able to meet its contractual commitments.

This was offset by:

- a transfer of \$1.860 million to the Infrastructure Acceleration Fund (IAF) - Administration Funding appropriation to support NIFFCo's administration of the Fund, and
- a transfer of \$1.285 associated with the administration of the buying off the plans programme to the managing the housing and urban development portfolio MCA.

Land for Housing Programme (M37) (A22)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Land for Housing Programme (M37) (A22) This appropriation is limited to the acquisition and provision of land for the Land for Housing programme. Commences: 01 July 2022 Expires: 30 June 2027	Original Appropriation	294,218
	Adjustments to 2024/25	116,081
	Adjustments for 2025/26	-
	Adjusted Appropriation	410,299
	Actual to 2024/25 Year End	74,335
	Estimated Actual for 2025/26	335,964
	Estimate for 2026/27	-
	Estimated Appropriation Remaining	-

How Performance will be Assessed and End of Year Reporting Requirements

Assessment of Performance	2025/26		
	Estimates Standard	Supplementary Estimates Standard	Total Standard
Number of settled land acquisitions (see Note 1)	2	(2)	-

Note 1 - The approach to future acquisitions is being considered as part of work on how best to use the programme within the housing and urban development system. As a result, land acquisitions remain paused.

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

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Operating the Buying off the Plans Programme (M37) (A22) This appropriation is limited to the operating expenses incurred in relation to the facilitation and acquisition of the Buying off the Plans programme. Commences: 01 July 2022 Expires: 30 June 2027	Original Appropriation	3,000
	Adjustments to 2024/25	5,000
	Adjustments for 2025/26	14,700
	Adjusted Appropriation	22,700
	Actual to 2024/25 Year End	1,893
	Estimated Actual for 2025/26	7,482
	Estimate for 2026/27	13,325
	Estimated Appropriation Remaining	-

How Performance will be Assessed and End of Year Reporting Requirements

Assessment of Performance	2025/26		
	Estimates Standard	Supplementary Estimates Standard	Total Standard
The percentage of completed underwritten homes on-sold by the Crown as part of the Buying Off the Plans Programme since the start of the programme	100%	Measure deleted	Measure deleted
The percentage of Crown-acquired KiwiBuild homes on-sold by the Crown as part of the Buying off the Plans Programme since the start of the Programme (see Note 1)	New measure	60%	60%

Note 1 - The target has been set to align with pipeline forecasts for developments to be completed and the subsequent timeframes in which homes may be acquired and subsequently on-sold by the Crown.

Reasons for Change in Appropriation

This appropriation increased by \$14.700 million to \$22.700 million for 2025/26 due to a fiscally neutral expense transfer from Buying of the Plans Programme MYA to support delivery of the KiwiBuild underwrite programme.

Progressing the Pipeline of Māori Housing (M37) (A22)*Scope of Appropriation and Expenses*

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Progressing the Pipeline of Māori Housing (M37) (A22) This appropriation is limited to interventions that develop Māori housing capability across the Māori housing continuum and reduce technical and cost barriers to increasing the supply of Māori housing. Commences: 01 July 2025 Expires: 30 June 2030	Original Appropriation	1,032
	Adjustments to 2024/25	-
	Adjustments for 2025/26	-
	Adjusted Appropriation	1,032
	Actual to 2024/25 Year End	-
	Estimated Actual for 2025/26	1,032
	Estimate for 2026/27	-
	Estimated Appropriation Remaining	-

How Performance will be Assessed and End of Year Reporting Requirements

Assessment of Performance	2025/26		
	Estimates Standard	Supplementary Estimates Standard	Total Standard
All active capability-building projects are monitored and payments are made in accordance with executed contracts (see Note 1)	New measure	Achieved	Achieved

Note 1 - While funding allocations for capability-building projects were completed in 2024/25, delivery and payments have continued and will be completed in 2025/26.

End of Year Performance Reporting

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

Reasons for Change in Appropriation

The appropriation has increased by \$1.032 million to \$1.032 million for 2025/26 due to a transfer from the previous expired MYA.

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

Scope of Appropriation

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

Reasons for Change in Appropriation

This appropriation has increase by \$3.500 million to \$5.500 million for 2025/26 due to a transfer of 2024/25 funds. The unspent monies are related to delays in the completion of construction, support services grants.

3.4 - Non-Departmental Other Expenses

Kāinga Ora Land Programme (M37) (A22)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Kāinga Ora Land Programme (M37) (A22) This appropriation is limited to operating expenditure including write downs incurred in the facilitation, acquisition, and development of land and residential properties through Kāinga Ora. Commences: 01 July 2021 Expires: 30 June 2026	Original Appropriation	230,000
	Adjustments to 2024/25	(5,000)
	Adjustments for 2025/26	-
	Adjusted Appropriation	225,000
	Actual to 2024/25 Year End	14,436
	Estimated Actual for 2025/26	210,564
	Estimate for 2026/27	-
	Estimated Appropriation Remaining	-

How Performance will be Assessed and End of Year Reporting Requirements

Assessment of Performance	2025/26		
	Estimates Standard	Supplementary Estimates Standard	Total Standard
Number of priority locations where the Land Programme has made an acquisition since the start of the programme (see Note 1)	4	(1)	3

Note 1 - The 2025/26 target has been reduced from four to three locations to correct an earlier reporting misstatement. One transaction recorded in 2023/24 was incorrectly counted as a sale.

Land for Housing Operations (M37) (A22)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Land for Housing Operations (M37) (A22) This appropriation is limited to operating expenditure incurred in the facilitation, acquisition, and development of land and residential properties, through the Land for Housing Programme. Commences: 01 July 2021 Expires: 30 June 2026	Original Appropriation	50,000
	Adjustments to 2024/25	65,877
	Adjustments for 2025/26	(10,000)
	Adjusted Appropriation	105,877
	Actual to 2024/25 Year End	84,817
	Estimated Actual for 2025/26	21,060
	Estimate for 2026/27	-
	Estimated Appropriation Remaining	-

Reasons for Change in Appropriation

This appropriation decreased by \$10 million to \$105.877 for 2025/26 due to a transfer of unspent funds into a new appropriation commencing on 1 July 2026.

3.5 - Non-Departmental Capital Expenditure

Housing Infrastructure Fund Loans (M37) (A22)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Housing Infrastructure Fund Loans (M37) (A22) This appropriation is limited to interest-free loans from the Housing Infrastructure Fund of a duration of ten years or under to Territorial Local Authorities to finance the infrastructure needed to unlock residential development.	Original Appropriation	215,301
	Adjustments to 2024/25	99,428
	Adjustments for 2025/26	(169,278)
	Adjusted Appropriation	145,451
Commences: 01 July 2023	Actual to 2024/25 Year End	93,767
Expires: 30 June 2028	Estimated Actual for 2025/26	33,620
	Estimate for 2026/27	18,000
	Estimated Appropriation Remaining	64

Reasons for Change in Appropriation

This appropriation decreased by \$169.278 million to \$145.451 million for 2025/26 due to a policy adjustment requiring local authorities to fund growth structures.

Land purchase within the Housing Agency Account (M37) (A22)

Scope of Appropriation

This appropriation is limited to the purchase of land for State Housing purposes in accordance with the Housing Act 1955.

Capital Expenditure

	2025/26		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	-	3,915	3,915

How Performance will be Assessed and End of Year Reporting Requirements

	2025/26		
	Estimates Standard	Supplementary Estimates Standard	Total Standard
Assessment of Performance			
Land acquisition is completed to enable delivery of affordable homes (see Note 1)	New measure	Achieved	Achieved

Note 1 - This measure relates to the acquisition of land for Stage 3 of the Ormiston development, which is intended to enable the future delivery of affordable homes.

End of Year Performance Reporting

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

Reasons for Change in Appropriation

This appropriation increased by \$3.915 million to \$3.915 million for 2025/26 due to a transfer of unspent funding from 2024/25 to facilitate the acquisition of land as part of the Ormiston development.

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

Scope of Appropriation

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

Reasons for Change in Appropriation

This appropriation increased by \$1.275 million to \$284.717 million for 2025/26 due to the alignment of funding with Kāinga Ora - Homes and Communities and Housing New Zealand Limited's debt refinancing requirements.

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

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Tāmaki Regeneration Company Limited - Equity Injection (M37) (A22) This appropriation is limited to the provision of an equity injection to Tāmaki Regeneration Company Limited. Commences: 01 July 2023 Expires: 30 June 2026	Original Appropriation	870,000
	Adjustments to 2024/25	1,900
	Adjustments for 2025/26	(411,900)
	Adjusted Appropriation	460,000
	Actual to 2024/25 Year End	160,000
	Estimated Actual for 2025/26	300,000
	Estimate for 2026/27	-
Estimated Appropriation Remaining	-	

What is Intended to be Achieved with this Appropriation

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

How Performance will be Assessed and End of Year Reporting Requirements

Assessment of Performance	2025/26		
	Estimates Standard	Supplementary Estimates Standard	Total Standard
Number of newly constructed homes - delivery managed by Kāinga Ora - Homes and Communities on behalf of Tāmaki Regeneration Company Limited (see Note 1)	218	5	223

Note 1 - The 2025/26 Budget Standard has been updated to reflect the Tāmaki Regeneration Company's 2025/26 Statement of Performance Expectations target.

Reasons for Change in Appropriation

This appropriation decreased by \$411.900 million to \$460 million for 2025/26 due to the transfer of funding to a new annual appropriation that will supersede it from 1 July 2026.

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

4 - Multi-Category Expenses and Capital Expenditure

Amortisation of Upfront Payments (M37) (A22)

Overarching Purpose Statement

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

Scope of Appropriation

Non-Departmental Other Expenses

Amortisation of Upfront Payments - Affordable Housing Fund

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

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

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

Amortisation of Upfront Payments - He Kūkū ki te Kāinga

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

Amortisation of Upfront Payments - Māori Infrastructure Fund

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

Amortisation of Upfront Payments - Public Housing Upfront Capital Payments

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

Amortisation of Upfront Payments - Transitional Housing Providers

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

Expenses, Revenue and Capital Expenditure

	2025/26		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	58,544	21,819	80,363
Non-Departmental Other Expenses			
Amortisation of Upfront Payments - Affordable Housing Fund	10,000	5,139	15,139
Amortisation of Upfront Payments - Community Housing Providers - Early Stage Operating Supplement	2,221	1,551	3,772
Amortisation of Upfront Payments - He Kūkū ki te Kāinga	38,520	13,632	52,152
Amortisation of Upfront Payments - Māori Infrastructure Fund	3,282	1,054	4,336
Amortisation of Upfront Payments - Public Housing Upfront Capital Payments	4,120	42	4,162
Amortisation of Upfront Payments - Transitional Housing Providers	401	401	802

Reasons for Change in Appropriation

This appropriation increased by \$21.819 million to \$80.363 million for 2025/26 due to 2024/25 underspends transferred to 2025/26 to enable Housing Supply and Housing Infrastructure to meet existing commitments.

Housing Acceleration Fund (M37) (A22)

Scope of Appropriation, Expenses and Capital Expenditure

Title, Overarching Purpose and Period of Appropriations and Type and Scope of Categories	Appropriations, Adjustments and Use	\$000
Housing Acceleration Fund (M37) (A22)	Original Appropriation	3,729,000
The single overarching purpose of this appropriation is to achieve the outcome of advancing housing supply through the provision of infrastructure investment.	Adjustments to 2024/25	(818,200)
Commences: 01 July 2021	Adjustments for 2025/26	(1,343,800)
Expires: 30 June 2026	Adjusted Appropriation	1,567,000
	Actual to 2024/25 Year End	1,172,948
	Estimated Actual for 2025/26	394,052
	Estimate for 2026/27	-
	Estimated Appropriation Remaining	-
<i>Non-Departmental Capital Expenditure</i>		
<i>Investment in Crown-owned Entities to Advance Development-Ready Land</i>	Original Amount	1,682,000
This category is limited to investments in Crown-owned entities to increase the amount of development-ready land.	Adjustments to 2024/25	(136,719)
	Adjustments for 2025/26	(394,800)
	Adjusted Amount	1,150,481
	Actual to 2024/25 Year End	886,591
	Estimated Actual for 2025/26	263,890
	Estimate for 2026/27	-
	Estimated Amount Remaining	-
<i>Non-Departmental Other Expenses</i>		
<i>Investment in Infrastructure to Advance Development-Ready Land</i>	Original Amount	2,047,000
This category is limited to contributions for infrastructure projects to advance development-ready land.	Adjustments to 2024/25	(681,481)
	Adjustments for 2025/26	(949,000)
	Adjusted Amount	416,519
	Actual to 2024/25 Year End	286,357
	Estimated Actual for 2025/26	130,162
	Estimate for 2026/27	-
	Estimated Amount Remaining	-

Reasons for Change in Appropriation

This appropriation decreased by a total of \$1,343.800 million to \$1,567 million for 2025/26 due to the following:

- a decrease of \$394.800 million in the Investment in Crown-owned Entities to Advance Development-Ready Land category due to the transfer of unspent capital funding to a new MCA from 1 July 2026, to support the ongoing delivery of housing infrastructure investments managed through Kāinga Ora, and

- a decrease of \$949 million in the Investment in Infrastructure to Advance Development-Ready Land category due to the transfer of unspent capital funding to a new MCA from 1 July 2026, aligning funding with the future delivery of initiatives that support housing supply outcomes that are managed through the National Infrastructure Funding and Financing Limited.

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

Overarching Purpose Statement

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

Scope of Appropriation

Non-Departmental Other Expenses

Sale of Developments Underwritten - Costs

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

Sale of Land and Dwellings - Costs

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

Non-Departmental Capital Expenditure

Land for Housing - Deferred Settlements

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

Expenses, Revenue and Capital Expenditure

	2025/26		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	224,906	(15,202)	209,704
Non-Departmental Other Expenses			
Sale of Developments Underwritten - Costs	24,633	-	24,633
Sale of Land and Dwellings - Costs	114,453	(65,202)	49,251
Non-Departmental Capital Expenditure			
Land for Housing - Deferred Settlements	85,820	50,000	135,820

Reasons for Change in Appropriation

This appropriation decreased by \$15.202 million to \$209.704 million for 2025/26, due to a \$65.202 million reduction resulting from a pause in the programme. This was partially offset by a transfer of unspent funding of \$50 million from 2024/25.

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

Overarching Purpose Statement

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

Scope of Appropriation

Departmental Output Expenses

Facilitating the Purchase and redevelopment of land for housing purposes

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

Management of Housing Provision and Services

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

Policy Advice and Ministerial Servicing

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

Expenses, Revenue and Capital Expenditure

	2025/26		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	63,562	2,785	66,347
Departmental Output Expenses			
Facilitating the Purchase and redevelopment of land for housing purposes	2,796	129	2,925
Management of Housing Provision and Services	27,628	1,335	28,963
Policy Advice and Ministerial Servicing	33,138	1,321	34,459
Funding for Departmental Output Expenses			
Revenue from the Crown	63,562	2,785	66,347
Facilitating the Purchase and redevelopment of land for housing purposes	2,796	129	2,925
Management of Housing Provision and Services	27,628	1,335	28,963
Policy Advice and Ministerial Servicing	33,138	1,321	34,459

What is Intended to be Achieved with this Appropriation

	2025/26		
	Estimates Standard	Supplementary Estimates Standard	Total Standard
Assessment of Performance			
Departmental Output Expenses			
Facilitating the Purchase and redevelopment of land for housing purposes			
This category is intended to achieve the activities associated with the facilitation of the purchase and redevelopment of land for housing purposes.			
Number of settled land acquisitions (see Note 1)	2	(2)	-

Note 1 - The approach to future acquisitions is being considered as part of work on how best to use the programme within the housing and urban development system. As a result, land acquisitions remain paused.

Reasons for Change in Appropriation

This appropriation increased by \$2.785 million to \$66.347 million for 2025/26 due to:

- a transfer of \$1.450 million from 2024/25 to provide for the write off of previously capitalised fit-out assets
- a transfer of \$1.285 million from 2024/25 to provide for departmental operating expenses associated with administering the Buying off the Plan Initiative, and
- a transfer of \$500,000 from 2024/25 to provide for the costs of the Residential Development Underwrites Due Diligence.

Social Housing (M37) (A22)*Overarching Purpose Statement*

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

*Scope of Appropriation***Non-Departmental Output Expenses***Community Group Housing Market Rent Top-Up*

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

Purchase of Social Housing Provision

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

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

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

Services Related to the Provision of Social Housing

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

Non-Departmental Other Expenses**Community Housing Rent Relief**

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

Non-Departmental Capital Expenditure**Acquisition and Improvement of Community Group Housing Properties**

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

Components of the Appropriation

	2025/26		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	2,198,266	-	2,198,266
Non-Departmental Output Expenses			
Community Group Housing Market Rent Top-Up	13,891	-	13,891
Purchase of Social Housing Provision	2,065,966	11,629	2,077,595
Services for People in Need of or at risk of Needing Social Housing	108,205	(11,629)	96,576
Services Related to the Provision of Social Housing	300	-	300
Non-Departmental Other Expenses			
Community Housing Rent Relief	4,104	-	4,104
Non-Departmental Capital Expenditure			
Acquisition and Improvement of Community Group Housing Properties	5,800	-	5,800

How Performance will be Assessed for this Appropriation

	2025/26		
	Estimates Standard	Supplementary Estimates Standard	Total Standard
Assessment of Performance			
The net increase in additional social housing places will be at least (see Note 1)	920	530	1,450

Note 1 - The target has been reset to recognise slower than expected delivery in 2024/25, resulting in places being delivered instead in 2025/26, and the 300 additional places, announced on 5 September 2025, to expand the support available for people sleeping rough and help them into social homes.

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

Assessment of Performance	2025/26		
	Estimates Standard	Supplementary Estimates Standard	Total Standard
Non-Departmental Output Expenses			
Community Group Housing Market Rent Top-Up			
This category is intended to enable the provision of funding to Kāinga Ora to pay the difference between the contracted rent with each Community Group Housing provider and market rent for the leased properties.			
The performance will be assessed by Kāinga Ora - Homes and Communities support to community group providers by making available up to 1,500 community group housing properties and related housing services (see Note 1)	New measure	1,500	1,500

Note 1 - This performance measure maintains continuity of performance reporting following a change in appropriation structure. The measure was previously used for this activity when it sat within the Community Group Housing MCA and has been retained for consistency and comparability.

Transitional Housing (M37) (A22)

Overarching Purpose Statement

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

Scope of Appropriation

Non-Departmental Output Expenses

Provision of Transitional Housing Places

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

Transitional Housing Services

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

Expenses, Revenue and Capital Expenditure

	2025/26		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	365,174	(10,147)	355,027
Non-Departmental Output Expenses			
Provision of Transitional Housing Places	165,047	(5,074)	159,973
Transitional Housing Services	200,127	(5,073)	195,054

Reasons for Change in Appropriation

This appropriation decreased by \$10.147 million to \$355.027 million for 2025/26 due to:

- an \$8.100 million transfer to Vote Finance to cover expected credit losses associated with the Community Housing Provider loan guarantee scheme
- a fiscally neutral transfer of \$8 million from 2025/26 to 2029/30 to help manage outyear cost pressures, and
- an expense transfer of \$5.953 million to align the Emergency Housing Reset funding profile with contracted commitments.

Upfront Payments (M37) (A22)*Overarching Purpose Statement*

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

*Scope of Appropriation***Non-Departmental Capital Expenditure***Affordable Housing Fund - Prepayment of Grants*

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

Community Housing Providers - Early Stage Operating Supplement

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

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

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

Māori Infrastructure Projects - Prepayment of Upfront Funds

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

Transitional Housing Providers - Prepayment of Upfront Funds

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

Expenses, Revenue and Capital Expenditure

	2025/26		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	118,000	204,715	322,715
Non-Departmental Capital Expenditure			
Affordable Housing Fund - Prepayment of Grants	-	58,900	58,900
Community Housing Providers - Early Stage Operating Supplement	10,500	42,734	53,234
He Kūkū ki te Kāinga - Increasing Māori Housing Supply - prepayment of upfront funds	107,500	63,047	170,547
Māori Infrastructure Projects - Prepayment of Upfront Funds	-	32,013	32,013
Transitional Housing Providers - Prepayment of Upfront Funds	-	8,021	8,021

What is Intended to be Achieved with this Appropriation

	2025/26		
	Estimates Standard	Supplementary Estimates Standard	Total Standard
Assessment of Performance			
Non-Departmental Capital Expenditure			
Māori Infrastructure Projects - Prepayment of Upfront Funds			
This category is intended to facilitate the prepayment of contributions for Māori infrastructure projects to advance development-ready land.			
The total number of houses enabled through the Māori Infrastructure Fund (see Note 1)	150	300	450

Note 1 - The target has been reset to align with the approved pipeline. At the time the target was originally set, funding approvals were incomplete.

Reasons for Change in Appropriation

This appropriation increased by \$204.715 million to \$332.715 million for 2025/26 due to:

- a transfer from 2024/25 of underspends of \$219.656 million for the purposes of enabling Housing Supply and Housing Infrastructure to meet existing commitments.

This was partially offset by:

- an expense transfer of \$12 million to 2026/27 to align the funding profile with the timing of milestone payments to third parties, and
- a fiscally neutral transfer of \$2.941 million to Vote Business, Science and Innovation and Vote Courts to fund establishment capital costs for regulating the residential property management sector.