

# The Treasury

## Budget 2024 Information Release

### September 2024

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- [1] 6(a) - to avoid prejudice to the security or defence of New Zealand or the international relations of the government
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- [34] 9(2)(g)(i) - to maintain the effective conduct of public affairs through the free and frank expression of opinions
- [35] 9(2)(g)(ii) - to maintain the effective conduct of public affairs through protecting ministers, members of government organisations, officers and employees from improper pressure or harassment;
- [36] 9(2)(h) - to maintain legal professional privilege
- [37] 9(2)(i) - to enable the Crown to carry out commercial activities without disadvantage or prejudice
- [38] 9(2)(j) - to enable the Crown to negotiate without disadvantage or prejudice
- [39] 9(2)(k) - to prevent the disclosure of official information for improper gain or improper advantage
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21 December 2023

Hon Paul Goldsmith  
Minister of Justice  
Parliament Buildings

Dear Paul

## **FISCAL OBJECTIVES ACROSS THE TERM AND BUDGET 2024 EXPECTATIONS**

On 11 December 2023, Cabinet agreed to establish a fiscal sustainability programme to help achieve our fiscal objectives across the term. Cabinet also agreed the strategy and design of Budget 2024. I am writing to you to outline next steps for delivering this programme and Budget 2024.

The contents of this letter and its annexes are Budget-Sensitive. I expect you, your office and agencies to abide by the guidance provided in Annex C.

### **Fiscal Sustainability Programme**

High inflation and interest rates are creating significant cost of living issues for New Zealanders and slowing economic growth. This is resulting in lower-than-expected revenue and substantial cost pressures for the Government, which has been in deficit since 2019/20.

The Coalition Government is committed to getting Government expenditure under control after several years of significant growth across the public sector without corresponding improvement in outcomes. We will demonstrate strict fiscal management to get the books back in order, deliver tax relief, and ensure our resources are directed towards the highest value investments to achieve our priorities as a Coalition Government. In doing this, we are looking for better value for money.

Cabinet has agreed to establish a multi-year programme aimed at embedding a culture of expenditure restraint and fiscal discipline across the public sector. This programme will focus on generating sufficient reprioritisation, savings and revenue (or cost recovery where appropriate) to fund our priorities and deliver enduring improvements in the operating balance before gains and losses (OBEGAL) position. The programme will also strengthen the public finance system, embedding a culture of continuously improving value for money.

The Mini Budget on 20 December 2023 was the first opportunity to signal the Government's commitment to fiscal discipline. It outlined our response to the economic conditions we have inherited and savings decisions we have taken.

### **Budget 2024**

Budget 2024 will be the next step across a series of Budgets to embed principles of fiscal sustainability and a focus on value for money. Cabinet has agreed the following priorities for Budget 2024:

- *Addressing the rising cost of living*: deliver meaningful tax relief to working New Zealanders through changes to the tax system and cancellations of existing and planned taxes.
- *Delivering effective and fiscally sustainable public services*: introduce measures to improve value for money by focussing on results (in particular, in the areas of health, education, and law and order), and responsibly manage public finances.
- *Building for growth and enabling private enterprise*: deliver more housing, infrastructure and renewable energy through carefully prioritised investment, regulatory change that creates the conditions for investment, and developing a long-term pipeline of investments. Also improve regulatory settings to encourage skills growth, innovation, competition, and to attract investment and boost exports.

The second priority above, *Delivering effective and fiscally sustainable public services*, is the focus of this letter outlining next steps in the Budget 2024 process.

### Core components of Budget 2024

Cabinet has agreed that Cluster agencies will be subject to the Initial Baseline Exercise in line with other agencies. I expect the Justice Cluster agencies to continue to work together, particularly on identifying savings. I have also agreed that you, as the Minister of Justice, will be the lead Minister for the Justice sector and cluster.

#### *Critical cost pressures and new spending*

I am inviting you to submit the following critical cost pressure for Budget 2024 related to the frontline services of the Ministry of Justice:

Vote	Title	Conditions
Justice	Remuneration	I expect this submission to be for wages only (not volume or price) for staff delivering frontline services.

Cost pressure initiatives are being invited 'by exception' only (on an agency rather than Cluster basis) where there is an urgent need for funding costs that cannot be absorbed within baselines without significant trade-offs across critical services. You are one of those being invited to submit so we can ensure you are appropriately funded for them, in line with the Coalition Government's commitment to frontline services.

I am also inviting you to submit the following new spending initiatives (i.e. Government policy commitments) for submission into Budget 2024:

Vote	Title	Conditions
Corrections / Justice	Sentencing changes: Limiting sentencing discounts	I expect the Minister of Justice, Minister of Corrections and Minister of Courts to consider phasing and sequencing of this initiative and whether it is a priority for Budget 2024 funding or can be progressed in a future Budget.
	Sentencing changes: Strengthening sentences for gang offenders	I note Cabinet agreed to these policy changes on 18 December 2024 [CAB-23-MIN-0491 refers], however, has not agreed to the funding implications. I invite you to submit an initiative through the Budget 2024 process seeking funding to progress these changes.

<b>Vote</b>	<b>Title</b>	<b>Conditions</b>
	Sentencing changes: restoring three strikes	I expect the Minister of Justice, Minister of Corrections and Minister of Courts to consider phasing and sequencing of this initiative and whether it is a priority for Budget 2024 funding or can be progressed in a future Budget.
Corrections / Justice	Gang harm laws: New offence categories and additional powers for Police	I note Cabinet agreed to these policy changes on 18 December 2024 [CAB-23-MIN-0491 refers], however, has not agreed to the funding implications. I invite you to submit an initiative through the Budget 2024 process seeking funding to progress these changes.
Corrections / Justice	Combatting Youth Offending	I note Cabinet directed officials to provide Ministers options by mid-January on policy changes to implement this initiative including the potential funding implications. Subject to further Ministerial decisions on this initiative, I invite you to submit an initiative through the Budget 2024 process seeking funding to progress these changes.
Corrections / Justice	Introducing legislation to extend the eligibility for remand prisoners to access rehabilitation programmes	I note Cabinet agreed to these policy changes on 18 December 2024 [CAB-23-MIN-0491 refers], and noted the Minister of Corrections will report back on the associated costs once they are known. Subject to Cabinet decisions and agreement that funding cannot be met via baselines, I invite you to submit an initiative through the Budget 2024 process seeking funding to progress these changes.

Where you are invited to submit an initiative, it will be considered as part of the wider Budget process. However, an invitation does not guarantee funding in Budget 2024. Ministers will need to present options for phasing, scaling, or alternative funding arrangements for all initiatives, particularly where it concerns responding to the end of time-limited funding. I also expect all new spending initiatives to be supported by a strong evidence base, robust policy logic, a clear delivery plan, and to clearly articulate how they can deliver the highest value for money.

### *Savings and reprioritisation*

Budget 2024 will include an Initial Baseline Exercise, as we seek to find significant savings to deliver our fiscal strategy, policy commitments and fund critical cost pressures.

This exercise will be informed by the growth seen in agencies since 2017. Your agency's FTE has increased by 33% since 2017. Further, your agency's contractor and consultant spend has increased by 35% since 2018.

A key focus for the Government is restoring law and order and we have prioritised investment in the Justice Sector for our response to crime. Given the interconnected nature of the sector, I have decided that there will be a single savings target for Justice Cluster agencies<sup>1</sup> rather than individual agency targets. The single savings target has been based on a savings target of 6.5% on the combined eligible base of the Cluster agencies (see Annex A).

<sup>1</sup> The Ministry of Justice, Department of Corrections, New Zealand Police, Crown Law Office and Serious Fraud Office.

The previous Government agreed to a savings target of 1-2% at PREFU and that Cluster agencies could identify savings to meet this target from 2025/26 instead of 2024/25. Cluster agencies are now expected to achieve these savings from 2024/25 (in line with non-Cluster agencies) through the single target outlined in Annex A.

It is my intention that the savings Cluster Ministers<sup>2</sup> identify will be the first port of call as we consider funding Cluster agencies' cost pressures and new spending, in line with our commitment to supporting frontline services. You will need to identify options to meet the savings target across departmental and non-departmental operating expenditure. I ask that you consider the justice system holistically to ensure that savings proposals in one area of the justice system do not result in the creation of cost pressures elsewhere. Collaboration within the sector will be important in order to effectively meet the Government's justice objectives.

Decisions on any additional funding or whether any savings are returned to the centre will be made as part of the Budget process.

Savings options can be found from across the Cluster agencies' Votes, including areas of spend that were not included in the calculation of the eligible base, subject to Ministerial agreement. Where the Coalition agreements include policies which will result in a saving to the Crown, these cannot be used to contribute to the agency's savings target.

You are responsible for working with Justice Cluster agencies, associated public entities<sup>3</sup> and Justice Cluster Ministers to develop credible savings options, while ensuring that New Zealanders continue to receive quality public services. I expect this work to focus on:

- **Low value programmes.** For programmes that have limited or diminishing effectiveness, you should be identifying options for stopping or reducing activity to realise savings.
- **Programmes that do not align with the new Coalition Government's priorities.** Where such work is a statutory requirement, I encourage you to look at the option of legislative amendment to bring this work to a close.
- **Non-essential back-office functions including contractor and consultant spend.** Agencies across the public sector have grown significantly in recent years, we are looking to ensure agencies are efficient and lean, and focused on the Coalition Government's priorities.

You should ensure that Chief Executives provide opportunities for staff to suggest savings as options are developed. I expect agencies to undertake the necessary consultation processes and work through any employment law implications.

#### *Assurance process*

I have asked Treasury to run an assurance process to help ensure sufficient savings options are identified. As part of this process a central agency Assurance Panel, supported by Treasury, will engage with all agencies in early January 2024 to enquire how well prepared each agency is and where additional focused support may be required. I will receive regular status updates and may follow up with Ministers as required. In late January, prior to formal submission, a further check in will be held. All agencies will be required to provide an update on their savings identified to date and any barriers to the identification of savings.

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<sup>2</sup> Justice Cluster Ministers include the Minister of Justice, Attorney General, Minister of Corrections, Minister of Police and Minister for Courts.

<sup>3</sup> This includes statutory Crown entities, Crown entity companies, state-owned enterprises and Public Finance Act 1989 Schedule 4A companies monitored by the department.

### *Capital investment pipeline review*

The current capital investment pipeline is larger than agencies and the market can deliver, leading to cost increases and delivery delays. Cabinet has therefore agreed to review the investment pipeline through Budget 2024 to ensure it is better aligned with the Government's priorities, is reduced to better match market capacity and has a strong focus on value for money.

At Budget 2024, the review will include funded investments. However, this does not mean that every investment included will be stopped, rescoped or rephased. Agencies and Ministers will need to consider the relative priority of capital investments within their portfolio, and propose which investments are critical versus what can be rephased or rescoped, to better support Government's ability to deliver on its commitments.

I will confirm with you in the New Year which capital investments are part of this review. Decisions on savings and reprioritisation for capital investments will be made as part of the Budget 2024 decision-making process.

Cabinet has also agreed that the capital investment pipeline review will cover investments in planning where funding has not been allocated. This will be undertaken as part of Treasury's quarterly investment reporting process to Cabinet. Treasury will be seeking existing strategic assessments for your agency's invited investments and will contact your agency for this information in early 2024.

### **Next Steps**

I will consider in the New Year the decision-making arrangements for Budget 2024, including whether to have Budget bilateral meetings with portfolio Ministers in March. I will confirm these arrangements with you in due course.

The Treasury will be issuing guidance and templates for agencies shortly, which will include more detailed requirements for the Budget 2024 process. I ask that you write to me by Friday 16 February 2024 outlining the savings proposals and invited Budget initiatives for your portfolio to be considered for Budget 2024. Agencies will also need to submit all initiatives seeking consideration as part of Budget 2024 to Treasury by the same date. I expect your agency to engage with Treasury throughout this process.

Aside from Budget 2024, I expect reprioritisation to be considered on an ongoing basis into the future as a way for agencies to manage pressures. This could be taking active choices to stop or scale programmes. Reprioritisation will be a key part of Phase Two of the Fiscal Sustainability Programme and following Budget 2024 when savings and performance plans will be required from all agencies.

I understand the Prime Minister is also writing to you to seek priorities for your portfolios. I expect the effort undertaken to deliver these priorities to be consistent with our fiscal sustainability programme.

Getting the Government's books back in order and effectively managing taxpayers' money is a responsibility we all jointly hold as Ministers and I appreciate my requests will be a significant undertaking. It is important we are all working together to meet our fiscal and policy goals and I look forward to working with you throughout Budget 2024.

Yours sincerely

Hon Nicola Willis

Minister of Finance

cc. Hon Nicole McKee, Minister for Courts and Associate Minister of Justice (Firearms)

Andrew Kibblewhite, Ministry of Justice



## **Annex A: Budget 2024 Parameters and Invited Initiatives – Ministry of Justice**

Please see below what you must provide as part of the Budget 2024 Initial Baseline Exercise.

### **Savings**

- The Justice Cluster must identify options to meet the savings target of **\$315.1 million per annum** from 2024/25. This target is **6.5%** of Justice Cluster agencies' collective eligible base.
- The following methodology has been used to calculate baseline reduction targets:
  - Agencies were allocated targets of either 6.5% or 7.5% of their eligible baselines. Agencies with higher targets are those that have had growth in their Full Time Equivalent (FTE) of greater than 50% since 2017 (or establishment).
  - The eligible base has been calculated using the average yearly total of forecast appropriations (2024/25 to 2027/28) for in-scope departmental and non-departmental operating spend (excluding capital). This includes all funding made through departments to Crown entities, other Crown-owned companies (and third parties) for operational activity. The following specific exclusions have been applied to the eligible base:
    - Benefits or Related Expenses
    - Departmental third party revenue
    - Departmental revenue from other departments
    - Finance costs
    - Permanent Legislative Authorities
    - Depreciation
    - Capital charge
    - Employer General Super fund tax contributions.
  - Your agency's FTE has increased by 33% since 2017. Further, your operating expenditure has increased by 27%<sup>4</sup>. I expect you to scrutinise this growth when considering savings options for your baseline reduction target.
  - Your agency's contractor and consultant spend has increased by 35% since 2018. I expect you to prioritise the reduction of this spending when finding savings as this is a key objective of the Government's savings programme.

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<sup>4</sup> Operating expenditure includes Te Arawhiti

**Government policy commitments that you have been invited to submit**

<b>Vote</b>	<b>Title</b>	<b>Conditions</b>
Corrections / Justice	<i>Sentencing changes: Limiting sentencing discounts</i>	<i>I expect the Minister of Justice, Minister of Corrections and Minister of Courts to consider phasing and sequencing of this initiative and whether it is a priority for Budget 2024 funding or can be progressed in a future Budget.</i>
	<i>Sentencing changes: Strengthening sentences for gang offenders</i>	<i>I note Cabinet agreed to these policy changes on 18 December 2024 [CAB-23-MIN-0491 refers], however, has not agreed to the funding implications. I invite you to submit an initiative through the Budget 2024 process seeking funding to progress these changes.</i>
	<i>Sentencing changes: restoring three strikes</i>	<i>I expect the Minister of Justice, Minister of Corrections and Minister of Courts to consider phasing and sequencing of this initiative and whether it is a priority for Budget 2024 funding or can be progressed in a future Budget.</i>
Corrections / Justice	<i>Gang harm laws: New offence categories and additional powers for Police</i>	<i>I note Cabinet agreed to these policy changes on 18 December 2024 [CAB-23-MIN-0491 refers], however, has not agreed to the funding implications. I invite you to submit an initiative through the Budget 2024 process seeking funding to progress these changes.</i>
Corrections / Justice	<i>Combatting Youth Offending</i>	<i>I note Cabinet directed officials to provide Ministers options by mid-January on policy changes to implement this initiative including the potential funding implications. Subject to further Ministerial decisions on this initiative, I invite you to submit an initiative through the Budget 2024 process seeking funding to progress these changes.</i>

<b>Vote</b>	<b>Title</b>	<b>Conditions</b>
<i>Corrections / Justice</i>	<i>Introducing legislation to extend the eligibility for remand prisoners to access rehabilitation programmes</i>	<i>I note Cabinet agreed to these policy changes on 18 December 2024 [CAB-23-MIN-0491 refers], and noted the Minister of Corrections will report back on the associated costs once they are known. Subject to Cabinet decisions and agreement that funding cannot be met via baselines, I invite you to submit an initiative through the Budget 2024 process seeking funding to progress these changes.</i>

***Critical cost pressures that you have been invited to submit***

<b>Vote</b>	<b>Title</b>	<b>Conditions</b>
<i>Justice</i>	<i>Remuneration</i>	<i>I expect this submission to be for wages only (not volume or price) for staff delivering frontline services.</i>

## **Annex B: Additional context for understanding agency baselines**

### **Purpose**

This document provides additional context to support your engagement with your agencies on the Budget 2024 Initial Baseline Exercise.

### **Baseline reduction target methodology**

Your agency has been asked to identify a baseline reduction target. A baseline is made up of appropriations (see glossary below).

<b>Eligible Baseline Calculation (per Annex A)</b>	
The <b>required savings</b> are based on departmental and non-departmental operating expense appropriations across:	...but excludes:
<ul style="list-style-type: none"> <li>• all Public Service departments</li> <li>• the non-Public Service departments which serve the executive (the Police and the New Zealand Defence Force)</li> <li>• legislative departments (Parliamentary Service, Parliamentary Counsel Office and Office of the Clerk of the House of Representatives)</li> <li>• all funding made through those departments to Crown entities (and third parties) for operational activity.</li> </ul>	<ul style="list-style-type: none"> <li>• Offices of Parliament:               <ul style="list-style-type: none"> <li>○ Auditor General</li> <li>○ Ombudsman</li> <li>○ Parliamentary Commissioner for the Environment</li> </ul> </li> <li>• Benefits or Related Expenses</li> <li>• Departmental Third Party Revenue</li> <li>• Departmental revenue from other departments/State Owned Enterprises/Crown entities</li> <li>• All capital expenditure (Departmental and Non-Departmental)</li> <li>• Finance Costs</li> <li>• Permanent Legislative Authorities</li> <li>• Depreciation and Amortisation</li> <li>• Capital Charge</li> <li>• Agency specific:               <ul style="list-style-type: none"> <li>○ Non-departmental Health</li> <li>○ Non-departmental Education</li> <li>○ Non-departmental Whaikaha – Ministry of Disabled People</li> </ul> </li> <li>• Employer Super tax</li> <li>• Other agency-specific Exclusions</li> </ul>

### **Understanding agency baselines**

In light of the above, it will be important to build a comprehensive understanding of your agencies' baselines (building on previous engagements and advice from your agency). Your agencies will receive guidance from the Treasury on what information is required to support Initial Baseline Exercise submissions, and will be able to take you through the structure of the baseline and what they consider to be in scope of the exercise.

As part of the Budget 2024 Initial Baseline Exercise, your agency will be working with you on a summary template, which will cover the following questions:

- How Budget 2024 priorities relate to your Vote(s) and how your agency is planning to deliver on them
- Which are the largest areas and types of spending, how discretionary is that spending, and how does it deliver outputs and outcomes that align with Government priorities?
- What are drivers and reasons for recent expenditure and full-time equivalent (FTE) growth trends, and which areas of expenditure have grown the most?
- How is performance measured? How do you ensure value and delivery from expenditure?
- What are the emerging risks in the Vote? Is there time-limited funding, and how might that be managed?

### Further resources

- Diagram of Parliament's financial cycle: <https://www.parliament.nz/media/2158/chart-of-parliaments-annual-financial-cycle.pdf>
- Glossary of terms used on Treasury website: [Glossary | The Treasury New Zealand](#)
- Cabinet Office Circular CO (18) 2: Proposals with Financial Implications and Financial Authorities: <https://www.dpmc.govt.nz/publications/co-18-2-proposals-financial-implications-and-financial-authorities>
- Cabinet Office Circular CO (23) 9: Investment Management and Asset Performance in Departments and Other Entities: <https://www.dpmc.govt.nz/publications/co-23-9-investment-management-and-asset-performance-departments-and-other-entities>

### Glossary

#### ***Appropriations***

Appropriations are legal authority granted by Parliament to the Crown or an Office of Parliament to use public resources. See below for Appropriation types.

#### ***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.

#### ***Appropriation type - Benefits or Related Expenses (BoRE)***

Appropriations used when the Crown wishes to transfer resources (usually to individuals) and does not expect anything directly in return. Examples of this appropriation type include social security benefits, student allowances, and education scholarship payments.

#### ***Appropriation type - Borrowing Expenses***

Appropriations used to authorise the payment of interest or other financing expenses of the Crown.

#### ***Appropriation type - Capital Expenditure***

- Departmental capital expenditure funded from a department's balance sheet is authorised through a Permanent Legislative Authority, so requires no further appropriation. Capital injections into a department are separately identified as such in Appropriation Bills.

- Non-Departmental Capital Expenditure appropriations are used to authorise capital expenditure incurred by the Crown (excluding departments) to acquire or develop Crown assets, including the purchase of equity, or making a loan to a person or organisation that is not a department.

### ***Appropriation type - Other Expenses***

Other expenses are a residual type of expense appropriation that covers expenditure that is not readily classified as one of the other three expense appropriation types above. Includes subscriptions for memberships of international organisations and remuneration of statutory officeholders, such as judges, coroners and Public Service chief executives.

### ***Appropriation type - Output Expenses***

The most common type of appropriation relating to outputs (goods and services):

- supplied by a department (departmental output expenses), or
- purchased from a supplier other than a department (i.e., Crown entities and NGOs).

### ***Appropriation type - Permanent Legislative Authorities (PLAs)***

Appropriations granted in Acts other than an Appropriation Act. PLAs are generally provided where:

- approval is needed for spending of a technical nature (for example, departmental capital and GST),
- the Government needs to give assurance about its ability to make payments (for example, borrowing expenses in Vote Finance),
- Parliament wishes to signal a commitment not to interfere in certain transactions (for example, the PLA in Vote Courts for salaries of the judiciary).

### ***Appropriation type - Revenue Dependant Appropriations (RDAs)***

Allows departments or Offices of Parliament to incur expenses in supplying a specified class of outputs that are not paid for directly by the Crown (e.g., passports).

### ***Baseline***

The term Baseline can be used in many ways. For the purposes of this note, it refers to the operating and capital expenditure within a Vote (including departmental and non-departmental expenditure), for the current year and the next four financial years (the forecast period).

### ***Capital Expenses***

Capital expenditures are costs incurred in acquiring, developing or constructing assets that increase the value of the balance sheet, including tangible, intangible and financial assets such as equity investments.

### ***Operating Expenses***

Operating expenses are defined by Generally Accepted Accounting Practice and are typically categorised into department and non-department operating expenses.

### ***Vote***

An area of spending/group of appropriations that are the responsibility of one or more Ministers and administered by a department.

## **Annex C: Information security guidelines**

Agencies providing advice to the Government in the interests of the New Zealand economy have the responsibility to ensure that information passing through their hands is actively managed in line with the sensitivity of the content, and complies with both the Protective Security Requirements (PSR) and the New Zealand Information Security Manual (NZISM). Improper exposure of Budget information impacts on the Government of the day, the political process, and departments.

It is the responsibility of agencies to ensure that they have designed sufficient processes to manage the handling of BUDGET-SENSITIVE information.

### **Correctly classifying Budget information**

Most Budget information should be IN-CONFIDENCE or BUDGET-SENSITIVE. It is important to avoid overclassifying information as classifications can become devalued or ignored if everything is overclassified.

For instance, some information relating to Budget may be more appropriately classified as IN-CONFIDENCE rather than BUDGET-SENSITIVE, such as information on individual initiatives that do not make reference to the overall Budget package, strategy and priorities, and is not otherwise sensitive.

A high-level overview of the difference between the IN-CONFIDENCE and BUDGET- SENSITIVE classifications is provided in the table below.

<b>IN-CONFIDENCE</b>	<b>BUDGET-SENSITIVE</b>
<p>IN-CONFIDENCE classification should be used when the compromise of information is likely to:</p> <ul style="list-style-type: none"><li>• prejudice the maintenance of law and order;</li><li>• impede the effective conduct of government; and</li><li>• adversely affect the privacy of New Zealand citizens.</li></ul>	<p>The SENSITIVE security classification should be used when the compromise of information is likely to damage New Zealand’s interests or endanger the safety of its citizens. For instance, where compromise could:</p> <ul style="list-style-type: none"><li>• endanger the safety of any person;</li><li>• seriously damage the economy of New Zealand by prematurely disclosing decisions to change or continue government economic or financial policies; and</li><li>• impede government negotiations (including commercial and industrial negotiations).</li></ul>

More information can be found in the following resources:

- Security classifications for policy and privacy information | [Protective Security Requirements](#)
- PSR Guidelines for the Protection of Official Information: [PSR Classification Quick Guides](#)