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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[31] 9(2)(f)(ii) - to maintain the current constitutional conventions protecting collective and individual ministerial responsibility

[33] 9(2)(f)(iv) - to maintain the current constitutional conventions protecting the confidentiality of advice tendered by ministers and officials

[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

[40] 18(c)(i) - that the making available of the information requested would be contrary to the provisions of a specified enactment

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Hon Nicola Willis

Minister of Finance
Minister for the Public Service
Minister for Social Investment
Associate Minister of Climate Change

21 December 2023

Hon Simon Watts
Minister of Revenue
Parliament Buildings

Dear Simon

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 focusing 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

Savings

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.

Annex A sets out the savings target that you will need to identify options for through the Initial Baseline Exercise for Inland Revenue (this covers departmental and non-departmental operating spend). This new target includes the 1% - 2% the previous Government committed to at PREFU and included in forecasts, but which I note has not yet been delivered across the public sector. You are responsible for working with Inland Revenue, associated public entities[1] and relevant portfolio Ministers to develop credible savings options.

It is important that we have an efficient public sector that is focused on core priorities and delivers quality public services to New Zealanders. While you have flexibility to work with your Chief Executive and Ministerial colleagues to identify the most appropriate savings options from across the Vote (including areas of spend that were not included in the calculation of the eligible base), I expect you 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.

[1] This includes statutory Crown entities, Crown entity companies, state-owned enterprises and Public Finance Act 1989 Schedule 4A companies monitored by the department.

Where the Coalition agreement[2] includes policies which will result in a saving to the Crown, these cannot be used to contribute to the agency's savings target.

The final savings quantum from each agency will be confirmed through the decision-making phase of the Budget 2024 process. Decisions will include how much funding is returned to the centre and whether you can retain any identified savings for reprioritisation.

Targeted policy savings

Some agencies have the potential to find significant targeted policy savings and/or revenue raising options beyond the baseline reduction savings. Therefore, I am asking select agencies, including Inland Revenue, to submit additional significant targeted policy savings or revenue raising options as part of the Initial Baseline Exercise.

You have the flexibility to identify significant targeted policy savings and/or revenue raising options from across the relevant Vote, including savings from departmental and non-departmental spending and, if relevant, exploring better cost recovery for services provided to businesses and other actors.

I have identified some areas that I recommend you assess to improve the fiscal sustainability of the policies and programmes. See Annex A for details.

These targeted savings and revenue options could help partially offset some of your agency's final baseline reduction target, subject to the nature and quantum of targeted policy savings and revenue options. In recommending a final Budget 2024 package to Cabinet, I will consider the overall package of savings and spending initiatives and the trade-offs between baseline reduction savings, targeted policy savings and revenue raising options.

To complement the baseline reduction savings and create fiscal headroom, I would also like you to work with Ministry of Education to provide advice on savings-related options for student loans, including increasing the overseas based repayment and compliance activity settings. I invite a joint proposal for this purpose.

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.

Plan for reprioritisation

As part of the Initial Baseline Exercise, I also request that you work with Inland Revenue to provide a plan for reprioritisation. While I am not asking for individual initiatives that can be used for reprioritisation, I expect you to ensure there is a plan for agencies to consider either managing pressures or taking active choices to stop or scale programmes, and to highlight any critical service delivery risks and significant trade-offs.

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[2] For the avoidance of doubt, this includes those parts of the National Party Tax Plan, Fiscal Plan, 100 day plan and 100 point economic plan endorsed by the Coalition agreements (see paragraph 10 of the New Zealand National Party & New Zealand First Coalition Agreement and paragraph 14 of the New Zealand National Party & ACT New Zealand Coalition Agreement).

This exercise will ensure that Budget Ministers are aware of the biggest trade-offs and key service delivery risks as they go through the decision-making process for Budget 2024. Aside from this Budget, 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. *Invited cost pressures*

For Budget 2024, cost pressure initiatives will be invited 'by exception' only where there is urgent need for funding and costs cannot be absorbed within baselines without significant trade-offs across critical services. Agencies not invited to submit cost pressures will be expected to fund these pressures through internal reprioritisation or by taking active choices to stop or scale programmes.

Cabinet has agreed to not invite cost pressures related to Inland Revenue for Budget 2024.

Invited New Spending

Funding for new expenditure will be on a <u>strictly invitation-only</u> basis. Where an initiative is invited for submission, it will be considered as part of the wider Budget process; however, an invitation does not guarantee funding in Budget 2024. I expect all submitted 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. I am expecting Ministers to present options for phasing, scaling, or alternative funding arrangements for all new spending initiatives, particularly where it concerns responding to the end of time-limited funding.

New spending in Budget 2024 will be focused on the time-critical Government policy commitments, such as 100-day plan investments and addressing time-limited funding for programmes that we have committed to or want to consider continuing. You have been invited to submit new spending initiatives into Budget 2024, these are outlined in Annex A.

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.

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 Judith Collins, Minister of Science, Innovation and Technology

Peter Mersi, Inland Revenue

Annex A: Budget 2024 Parameters and Invited Initiatives – Inland Revenue

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

Savings

- You must identify options to meet the savings target of **$39.6 million per annum** from 2024/25. This target is **6.5%** of your 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
    - Write-downs and impairment of Student Loans
    - Impairment of Debt and Debt Write-Offs
    - R&D Tax Incentive
  - Your agency spent $41.7 million on contractors and consultants in 2023. 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.

100-day plan or Coalition agreement specific Savings and Revenue initiatives

- In addition to these savings targets, your agency is responsible for considering savings and/or revenue options on the following areas set out in the Governments 100-day plan or its coalition agreements:

Vote	***Title***	***Conditions***
Revenue/ Internal Affairs	*Gambling tax changes (working with the Department of Internal Affairs)*	
Revenue	*The revenue associated with investment in tax compliance and audit*	

- Your agency should complete the relevant Budget template for these options. The savings generated from these policy changes do not count towards the baseline reduction savings target.

- However, if you identify further eligible savings or revenue options associated with these areas (above those already committed to by the Government), they can be considered for your baseline reduction savings target or as targeted policy savings.

Targeted policy savings and revenue options

- Targeted policy savings and revenue options should be of a significant scale, of at least $100 million for each option, over the forecast period. Targeted policy savings are specific policies or programmes to end or scale back. Like the baseline reduction targets you have the flexibility to look across your Vote including departmental and non-departmental spending; however, targeted policy savings can include initiatives that do not meet the requirements of the baseline reduction savings, for example, time-limited funding or tagged contingencies. Capital investment proposals remain out of scope – given the capital pipeline review underway.

- Options can include revenue such as recovering the cost of the service from the government to other actors (e.g., via introducing user-pays). Such options should be implementable in the short run.

- You should provide targeted policy savings and/or revenue options associated with, but not limited to, the following:

Vote	***Title***	***Conditions***
Revenue	*Revenue positive options associated with the maintenance of the tax system*	*I expect options to be developed alongside work on setting the Tax and Social Policy work programme.*
Revenue	*Welfare Settings (Working for Families)*	

To complement the baseline reduction savings and create fiscal headroom, I would also like you to work with Ministry of Education to provide advice on savings-related options for student loans, including increasing the overseas based repayment and compliance activity settings. I invite a joint proposal for this purpose.

Government policy commitments and/or time limited funding that you have been invited to submit

Vote	***Title***	***Conditions***
Revenue	*Increase funding for IRD tax audits to urgently expand the IRD tax audit capacity, minimise taxation losses due to insufficient IRD oversight, and to ensure greater integrity and fairness in our tax system*	
Revenue	*The costs associated with investment in tax compliance and audit*	*100-day plan and Coalition agreement specific government policy commitment.*

Vote	Title	Conditions
Revenue	*Restoring interest deductibility for rental property*	*100-day plan and Coalition agreement specific government policy commitment.*
Revenue	*Adjustment of personal income tax thresholds*	*100-day plan and Coalition agreement specific government policy commitment.*
Revenue	*Independent Earner Tax Credit (IETC) adjustment*	*100-day plan and Coalition agreement specific government policy commitment.*
Revenue	*Working for families changes – Increase the In-Work Tax Credit (IWTC) by $25 per week.*	*100-day plan and Coalition agreement specific government policy commitment.*
Revenue/ Social Development/ Education	*Family Boost*	*100-day plan and Coalition agreement specific government policy commitment. Ministry of Social Development, Ministry of Education and Inland Revenue should collaborate on the development of this initiative.*

Critical cost pressures that you have been invited to submit

- *Not invited for submission*

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).

Eligible Baseline Calculation (per Annex A)	
The **required savings** are based on departmental and non-departmental operating expense appropriations across:	…but excludes:

• all Public Service departments
• the non-Public Service departments which serve the executive (the Police and the New Zealand Defence Force)
• legislative departments (Parliamentary Service, Parliamentary Counsel Office and Office of the Clerk of the House of Representatives)
• all funding made through those departments to Crown entities (and third parties) for operational activity.
	• Offices of Parliament:
	  ○ Auditor General
	  ○ Ombudsman
	  ○ Parliamentary Commissioner for the Environment
	• Benefits or Related Expenses
	• Departmental Third Party Revenue
	• Departmental revenue from other departments/State Owned Enterprises/Crown entities
	• All capital expenditure (Departmental and Non-Departmental)
	• Finance Costs
	• Permanent Legislative Authorities
	• Depreciation and Amortisation
	• Capital Charge
	• Agency specific:
	  ○ Non-departmental Health
	  ○ Non-departmental Education
	  ○ Non-departmental Whaikaha – Ministry of Disabled People
	• Employer Super tax
	• Other agency-specific Exclusions

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.

Private Bag 18041, Parliament Buildings, Wellington 6160, New Zealand | +64 4 817 6801 | n.willis@ministers.govt.nz

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.

IN-CONFIDENCE	BUDGET-SENSITIVE
IN-CONFIDENCE classification should be used when the compromise of information is likely to: • prejudice the maintenance of law and order; • impede the effective conduct of government; and • adversely affect the privacy of New Zealand citizens.	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: • endanger the safety of any person; • seriously damage the economy of New Zealand by prematurely disclosing decisions to change or continue government economic or financial policies; and • impede government negotiations (including commercial and industrial negotiations).

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