

The Treasury

Budget 2026 Information Release

September 2026

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- The Treasury website from later in 2026 at: <https://www.treasury.govt.nz/publications/budgets/budget-2026-information-release>

Information Withheld

Some parts of this information release would not be appropriate to release and, if requested, would be withheld under the Official Information Act 1982 (the Act).

Where this is the case, the relevant sections of the Act that would apply have been identified.

Where information has been withheld, no public interest has been identified that would outweigh the reasons for withholding it.

Key to sections of the Act under which information has been withheld:

- [1] 6(a) - to avoid prejudice to the security or defence of New Zealand or the international relations of the government
- [2] 6(b)(i) - to avoid prejudice the entrusting of information to the Government of New Zealand on a basis of confidence by the Government of any other country or any agency of such a Government
- [4] 6(c) - to avoid prejudice to the maintenance of the law, including the prevention, investigation, and detection of offences, and the right to a fair trial
- [7] 6(e)(ii) - to prevent serious damage to the economy of New Zealand by disclosing prematurely decisions to change or continue government economic or financial policies relating to the regulation of banking or credit
- [12] 7(a)(i) - to avoid prejudice to the security or defence of the self-governing State of the Cook Islands
- [13] 7(a)(ii) - to avoid prejudice to the security or defence of the self-governing State of Niue
- [14] 7(a)(iii) - to avoid prejudice to the security or defence of Tokelau
- [15] 7(a)(iv) - to avoid prejudice to the security or defence of the Ross Dependency
- [23] 9(2)(a) - to protect the privacy of natural persons, including deceased people
- [25] 9(2)(b)(ii) - to protect the commercial position of the person who supplied the information or who is the subject of the information
- [26] 9(2)(ba)(i) - to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied
- [27] 9(2)(ba)(ii) - to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely otherwise to damage the public interest

- [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
- [41] 18(d) - information requested is or will soon be publicly available

Where information has been withheld, a numbered reference to the applicable section of the Act has been made, as listed above. For example, a [23] appearing where information has been withheld in a release document refers to section 9(2)(a).

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Cabinet

Minute of Decision

This document contains information for the New Zealand Cabinet. It must be treated in confidence and handled in accordance with any security classification, or other endorsement. The information can only be released, including under the Official Information Act 1982, by persons with the appropriate authority.

Budget 2026 Package: Vote Arts, Culture and Heritage (Technical Initiatives)

On 7 May 2026, Cabinet:

Appropriation Administrator: Ministry for Culture and Heritage

- 1 **approved** the Budget initiatives for the above Vote for inclusion in the 2026 Budget package, as listed in the summary tables below and detailed in the attached initiative documents:

Summary of technical initiatives:

Operating Initiatives (Impact on Operating Balance)

Initiative ID	Initiative Name	\$m - increase/(decrease)				
		2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
17490	Aligning Appropriations to Departmental Cost Allocation Forecasts	-	-	-	-	-
17499	Co-location Office - Forecast Revenue Adjustment	-	-	-	-	-
17466	March 15 Legacy Options - Establish a National Memorial	(1.700)	1.700	-	-	-
17440	National Erebus Memorial - Aligning Funding with the Delivery Phase	0.188	0.182	-	-	-
Total Operating		(1.512)	1.882	-	-	-

Capital Initiative (Impact on Debt)

Initiative ID	Initiative Name	\$m - increase/(decrease)				
		2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
17440	National Erebus Memorial - Aligning Funding with the Delivery Phase	(3.158)	2.788	-	-	-
Total Capital		(3.158)	2.788	-	-	-

Diana Hawker
Acting Secretary of the Cabinet

Vote: Arts, Culture and Heritage

Appropriation Administrator: Ministry for Culture and Heritage

Title: Aligning Appropriations to Departmental Cost Allocation Forecasts

Description: This initiative provides a fiscally neutral adjustment to align the Ministry for Culture and Heritage's departmental appropriations to the latest cost allocation forecasts.

Appropriation Changes

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Operating Balance Impact*	-	-	-	-	-
Net Core Crown Debt Impact Only	-	-	-	-	-
No Impact	-	-	-	-	-
Total	-	-	-	-	-

* Unless non-cash, will also impact net core Crown debt.

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Departmental Output Expenses:					
Heritage Services (funded by revenue Crown)	(0.080)	-	-	-	-
Multi-Category Expenses and Capital Expenditure:					
Policy Advice, Monitoring of Funded Agencies and Ministerial Services (MCA)					
<i>Departmental Output Expenses:</i>					
Policy Advice (funded by revenue Crown)	0.080	-	-	-	-
Total Multi-Category Expenses and Capital Expenditure: Policy Advice, Monitoring of Funded Agencies and Ministerial Services (MCA)	0.080	-	-	-	-
Total Operating	-	-	-	-	-

Vote: Arts, Culture and Heritage

Appropriation Administrator: Ministry for Culture and Heritage

Title: Co-location Office - Forecast Revenue Adjustment

Description: This initiative provides a forecast revenue adjustment to account for expected revenue from a co-location agreement for office space.

Appropriation Changes

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Operating Balance Impact*	-	-	-	-	-
Net Core Crown Debt Impact Only	-	-	-	-	-
No Impact	0.080	-	-	-	-
Total	0.080	-	-	-	-

* Unless non-cash, will also impact net core Crown debt.

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Departmental Output Expenses:					
Heritage Services (funded by revenue Dept)	0.040	-	-	-	-
Multi-Category Expenses and Capital Expenditure:					
Policy Advice, Monitoring of Funded Agencies and Ministerial Services (MCA)					
<i>Departmental Output Expenses:</i>					
Policy Advice (funded by revenue Dept)	0.040	-	-	-	-
Total Multi-Category Expenses and Capital Expenditure: Policy Advice, Monitoring of Funded Agencies and Ministerial Services (MCA)	0.040	-	-	-	-
Total Operating	0.080	-	-	-	-

Vote: Arts, Culture and Heritage

Appropriation Administrator: Ministry for Culture and Heritage

Title: March 15 Legacy Options - Establish a National Memorial

Description: This initiative provides an expense transfer from 2025/26 to 2026/27 for planning and design work to establish a national memorial to commemorate those who lost their lives during the terror attacks of March 15. This initiative also provides an in-principle expense transfer from 2025/26 to 2026/27 due to uncertainties with the amount and timing of expenditure.

Appropriation Changes

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Operating Balance Impact*	(1.700)	1.700	-	-	-
Net Core Crown Debt Impact Only	-	-	-	-	-
No Impact	-	-	-	-	-
Total	(1.700)	1.700	-	-	-

* Unless non-cash, will also impact net core Crown debt.

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Departmental Output Expenses:					
Heritage Services (funded by revenue Crown)	(1.700)	1.700	-	-	-
Total Operating	(1.700)	1.700	-	-	-

Additional Recommendation

- authorised** the Minister of Finance and the Minister for Arts, Culture and Heritage jointly to transfer up to \$0.180 million in the *Heritage Services* appropriation from 2025/26 to 2026/27, following completion of the Ministry for Culture and Heritage's 2025/26 audited financial statements, with no impact on the operating balance and/or net core Crown debt across the forecast period;

Vote: Arts, Culture and Heritage

Appropriation Administrator: Ministry for Culture and Heritage

Title: National Erebus Memorial - Aligning Funding with the Delivery Phase

Description: This initiative transfers funding to better align with the delivery phase of the National Erebus Memorial and to reflect the Ministry's delivery model and associated costs. An in-principle capital transfer from 2025/26 to 2026/27 is also sought to align funding with delivery timeframes in the case of unexpected delays.

Appropriation Changes

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Operating Balance Impact*	0.188	0.182	-	-	-
Net Core Crown Debt Impact Only	(3.158)	2.788	-	-	-
No Impact	-	-	-	-	-
Total	(2.970)	2.970	-	-	-

* Unless non-cash, will also impact net core Crown debt.

	\$m - increase/(decrease)				
	2025/26	2026/27	2027/28	2028/29	2029/30 & Outyears
Departmental Output Expenses:					
Heritage Services (funded by revenue Crown)	0.188	0.182	-	-	-
Non-Departmental Capital Expenditure:					
Development of National Memorials	(0.188)	(0.182)	-	-	-
Development of National Memorials	(2.970)	2.970	-	-	-
Total Operating	0.188	0.182	-	-	-
Total Capital	(3.158)	2.788	-	-	-

Additional Recommendation

- authorised** the Minister of Finance and the Minister for Arts, Culture and Heritage jointly to transfer up to \$0.650 million in the *Development of National Memorials* appropriation from 2025/26 to 2026/27, following completion of the Ministry for Culture and Heritage's 2025/26 audited financial statements, with no impact on net core Crown debt across the forecast period.