# The Treasury

## Budget 2026 Information Release

## September 2026

This document has been proactively released and is available on:

- The Budget website from September 2026 to May 2027 only at: **https://budget.govt.nz/information-release/2026**, and on
- 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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(AGENCY TO AMEND AS REQUIRED)

FUNDING OPTION - [●]

# BUDGET 2026



**Agency Contact Details**

**Name** ------------------------------------------------

**Team** ------------------------------------------------

**Phone** ------------------------------------------------

**Email** ------------------------------------------------

(AGENCY TO AMEND AS REQUIRED)

FUNDING OPTION - [●]

## Section 1: Summary

### Initiative Title

*Refer to the Annex of the Budget 2026 Guidance for best practice on titles.*

*Initiative titles should be clear, concise, informative, and self-explanatory. Initiatives are listed alphabetically so it is important that the first word in the title distinguishes the initiative from others. They should not start with generic words such as "increasing", "additional", and "establishing". Initiative titles should indicate if part of a wider programme with this information as a prefix to support traceability, followed by the type of initiative, for example, "Emissions Reduction Plan - Performance Monitoring".*

*(max 120 characters including spaces)*

### Initiative Description

*Refer to the Annex of the Budget 2026 Guidance for best practice on descriptions.*

*Please describe what is being purchased and delivered by the initiative, or what will be stopped or scaled to deliver savings. The description must be succinct and use plain language. For example, "This initiative provides funding for five policy and delivery FTEs to continue delivering an existing service that is facing price and volume pressures".*

*(max 800 characters including spaces)*

| Vote Responsible | Cross Vote Initiative? |
| --- | --- |
| | *Please list out the other votes impacted* |
| | |

| Portfolio Responsible | Minister |
| --- | --- |
| | |

| Initiative Type | Budget Track |
| --- | --- |
| Please select one | Please select one |

| Investment Class Type | Cost Pressure Type |
| --- | --- |
| Please select one | Please select one |

### Preferred Option

*Note: In CFISnet, you must have created at least one Funding Option for this drop down to populate. Please consult the Budget 2026 System Guidance for guidance on how to create Funding Options.*

## Risk Profile Assessment ID

***Capital Investment only:*** *Investments are expected to have completed a risk profile assessment, as per the requirements in Cabinet Office Circular CO (23) 9, and been assigned a Risk Profile Assessment ID. This should match with agency Quarterly Investment Reporting records.*

## Does this initiative belong to a group of related initiatives?

*If there are critical dependencies with other initiatives, Ministerial priorities or overarching themes you want to highlight, then you can create groups of initiatives here.*

*For example, you may want to group a set of initiatives if a cost pressure initiative is being funded with a significant savings initiative. To do this, enter your chosen name for the group of initiatives such as "School Property Upgrades".*

*(max 2000 characters including spaces)*

## Restrict to department users

*Once 'Restrict access' is selected and the initiative is saved in CFISnet, users with 'Budget Contributor' access will be unable to view or further edit the initiative details.*

*If you are a Budget Contributor and you select this option, you will lose access and not be able to make further edits or see the initiative in CFISnet. To regain access, please contact your key CFISnet contacts within your department or the CFO.*

Please select

## Share draft with Treasury?

*Do you want to share this initiative with Treasury in draft state before it is submitted? For example, you may want to share an early draft with your Vote Analyst to ensure the content was entered correctly.*

Please select

## Upload supporting documents

*Note, this section is for all documents related to this initiative, not only those relating to this specific option. This includes a CBAx. Where a business case does exist (draft or approved), please attach.*

## Has a CBAx been completed?

Please select

## Section 2: Initiative Option profile

### Describe the options for implementing this initiative at different levels of funding

***This question applies to all initiatives:***

*Please describe the options you are submitting as well as any other scaling options that could be considered.*

*(max 2000 characters including spaces)*

### What was the process used to choose the preferred option?

***This question applies to all initiatives:***

*This section should detail the framework and process for determining the preferred funding option from those described above. Describe:*

- *Analyses, methodologies and/or frameworks that were used to evaluate other options – you may wish to attach any further options analysis, cost benefit analysis, and/or climate impacts analysis, and set out any He Ara Waiora and/or Living Standards Framework considerations.*
- *How engagement/consultation with partners/stakeholders/customers (including iwi and Māori) informed the identification and quantification of costs and benefits. If you have not engaged, please identify why you have not done so.*
- *What sensitivity analysis was undertaken and how did it influence the choice of preferred option (if relevant)?*

*For **capital investments**, you can draw on the executive summary of the business case in your response. This should reflect the Economic case for this investment. If a Detailed Business Case has not been provided for a capital investment, explain why, and describe the proposed investment pathway to undertake options analysis.*

*(max 2000 characters including spaces)*

**Has there been consultation or collaboration in preparing this bid?**

***This question applies to all initiatives:***

*Please describe the key external partners/stakeholders/customers (including other relevant agencies, and iwi and Māori) that have been engaged to understand the problem and develop the initiative? Please outline how have you worked with them and how has their input affected the understanding of the problem? You may wish to reference here the key principles of He Ara Waiora.*

*What was the rationale for the level of engagement and are there any risks?*

*(max 2000 characters including spaces)*

Please select

## Section 3: Option Data

**Option Title**

*(max 250 characters including spaces)*

**Option Description**

*If this is a scaling option, summarise the key elements of this option and how it differs to your preferred option. For example, note any key differences in impacts, costs, delivery mode or performance to your preferred option*

*(max 800 characters including spaces).*

| Number of Outyears | Operating Recurrence Year | Capital Recurrence Year |
|---|---|---|

*Recurrence year replaces the previous 'and outyears' option from previous years templates. The value entered in the recurrence year will repeat into outyears.*

| | | |
|---|---|---|
| Please select | Please select | Please select |

(AGENCY TO AMEND AS REQUIRED)

FUNDING OPTION - [●]

## Funding Summary

| Operating Funding Summary ($ millions) | | | | | | |
|---|---|---|---|---|---|---|
| | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 & outyears* | Total |
| Total Cost | | | | | | |
| Total Savings | | | | | | |
| Total Net | | | | | | |

| Capital Funding Summary ($ millions) | | | | | | |
|---|---|---|---|---|---|---|
| | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | Total |
| Total Cost | | | | | | |
| Total Savings | | | | | | |
| Total Net | | | | | | |

| Capital Funding Summary ($ millions) | | | | | | |
|---|---|---|---|---|---|---|
| | 2030/31 | 2031/32 | 2032/33 | 2033/34 | 2034/35 and outyears* | Total |
| Total Cost | | | | | | |
| Total Savings | | | | | | |
| Total Net | | | | | | |

## Personnel Summary

| Personnel Summary | | | | | | |
|---|---|---|---|---|---|---|
| | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 & outyears* | Total |
| Total Number of FTE | | | | | | |
| Total Average Remuneration ($millions) | | | | | | |
| Total Average Overhead ($ millions) | | | | | | |

## Section 4: Alignment

### Government Priority alignment

**Please select one**

### What evidence is there of alignment to the selected priority?

***This question applies to all initiatives:***

*For example, has the Government made any announcements about this initiative? Has it been referenced specifically in key policy or manifesto documents, coalition agreements or the speech from the throne? Are there linkages or dependencies with other priorities?*

***For savings initiatives**, you may wish to consider if taking savings from this area would be out of step with Government priorities?*

*(max 2000 characters including spaces)*

### What is the problem that this initiative is trying to solve?

***This question applies to all operating and capital spending initiatives.***

***For new spending and new investments**: Please describe the problem the initiative is trying to solve by outlining its root cause(s) and consequence (s). If your investment has a business case, you should draw on the executive summary (strategic case) to help answer this question*

***For cost pressures and capital cost escalations**: Describe how a wage, inflation, or volume pressure is affecting the existing arrangements for the asset or service, including (where applicable):*

- *How services are currently organised and provided,*
- *The associated throughput, turnover, and existing cost,*
- *Current asset or service availability, utilisation, and condition,*
- *Interdependencies with other Agencies or public services, and*
- *How are existing arrangements generating costs that cannot be met from baselines?*

*For **cost escalations associated with capital investments**, please describe relevant drivers of the cost escalation (e.g., market volatility, inflation, labour and skill shortages, project or programming delays, regulatory compliance costs, supply shortages), and their impact on the scope/benefits of the investment.*

*(max 2000 characters including spaces)*

## Why is the pressure unmanageable?

***This question applies to only cost pressures and capital cost escalations**:*

*Provide an overview of why the pressure cannot be funded from baselines and what steps have been taken to manage the pressure. Explain how additional funding will mitigate or resolve the pressure.*

*(max 2000 characters including spaces)*

## What would the impact be if the initiative was deferred, not funded, or scaled?

***This question applies to new spending, investments, cost pressures and cost escalations:***

*Please explain what the consequences would be if this initiative were to be deferred to another Budget.*

*(max 2000 characters including spaces)*

## What impact will these savings have on services, delivery, and the broader public?

***This question applies only to savings initiatives:***

***For operating savings:*** *Please describe what will be stopped or no longer happen if the proposed savings were to be returned to the centre. E.g. is a particular programme being stopped, or is there less expenditure on non-essential functions? What is the real-world impact?*
***For capital savings****: Please outline what you propose to rephase, rescope or to withdraw, as well as provide detail on what the proposal is (e.g. for rescoping, what deliverables are being rescoped and what does that mean for overall delivery).*

*(max 2000 characters including spaces)*

## What will be delivered if this option is successful and how will it address the problem?

***This question applies to all new spending and new investments, cost pressures, and revenue initiatives:***
***For new spending and new investments:*** *Please describe what will be delivered in practical terms, e.g. how many social housing places, additional frontline staff, how many clients served.*
***For revenue initiatives****: Please describe the problem that will be addressed by this revenue initiative. Please describe how well it aligns with the Government's broader fiscal or economic objectives?*
***For operating cost pressure****: Please quantify any change that will occur from the implementation of this initiative E.g. will current service volumes or quality be maintained or will there be some level of decline?*

*(max 2000 characters including spaces)*

## Section 5: Expected impacts

### What will be the impact of implementing this option, compared to the status quo?

***This question applies to all initiatives:***

*Please describe the impacts of this option in terms of current and/or future outcome(s) for New Zealanders, as you have outlined in the table below*

*(max 2000 characters including spaces)*

## Impacts Table

*Fill out the following table to show the positive and negative impacts this initiative is expected to have. Repeat this up to 5 times for the 5 most significant impacts.*

*Consider which impacts will be able to be measured and reported as part of your plans outlined in Section 9 Performance, Monitoring and Evaluation.*

*For a breakdown of the dropdown options, please refer to Annex One.*

| **Benefit or Cost** | **Describe the impact** | **Fiscal, Economic or other impact** | **Living Standards framework** | **What people or institutions are affected?** | **Impact timeframe** | **Scale of impact** | **Assumptions** *(Include any assumptions about uptake or behaviour, effectiveness, timing or trends)* | **Evidence Quality** | **Describe the evidence** |
|---|---|---|---|---|---|---|---|---|---|
| Please select | | Please select | Please select | | Please select | Please select | | Please select | |
| Please select | | Please select | Please select | | Please select | Please select | | Please select | |
| Please select | | Please select | Please select | | Please select | Please select | | Please select | |
| Please select | | Please select | Please select | | Please select | Please select | | Please select | |
| Please select | | Please select | Please select | | Please select | Please select | | Please select | |

## Section 6: Personnel, expenses and revenue requirements

**Briefly describe the funding/finance approach to this initiative and explain any more complex issues or dependencies.**

***This question applies to all initiatives:***

*Please describe the funding/finance approach to this initiative. In simple cases, this may just be 'fully funded through Budget'.*

*Where applicable, note any existing funding that is available and include it as revenue (for example, drawdown of a tagged contingency or reprioritisation from another programme). Explain any more complex issues or dependencies, including if alternative financing has been considered.*

*For investments you can draw on the executive summary of the financial case to help answer this question.*

*(max 2000 characters including spaces)*

**What assumptions have been used to prepare the costings for this initiative?**

***This question applies to all initiatives:***

*Please upload a spreadsheet of the costing that demonstrates the formula used to calculate the costings.*

*Alternatively, please describe the assumptions that have been used to prepare the costing for this initiative, e.g. for new FTE, what salary, role/seniority, associated overheads are assumed?*

*The Budget Guidance contains common assumptions, and further detail on how to describe inflation adjustments and personnel expenditure. Please provide any formulas that have been used to support the calculation of the costings.*

*(max 2000 characters including spaces)*

**(AGENCY TO AMEND AS REQUIRED)**

FUNDING OPTION - [●]

FUNDING OPTION - [●]

## Personnel Breakdown

*Repeat as many times as required for different role types. For a breakdown of the dropdown options, please refer to Annex One.*

| | Role Type | Headcount impact | Occupation Type | Description | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| **Number of FTE** | Please select | Please select | Please select | | | | | | | |
| **Average Remuneration including super ($ million)** | | | | | | | | | | |
| **Average Overhead per FTE e.g. additional IT, finance and HR costs ($ million)** | | | | | | | | | | |

**(AGENCY TO AMEND AS REQUIRED)**

FUNDING OPTION - [●]

**Operating Funding Breakdown**

*Add rows as needed for each item. Please enter positive figures only. Note table in CFISnet will be in 000's. For a breakdown of the dropdown options, please refer to Annex One.*

| Funding Type | Expense/Revenue | Type Breakdown | Description | ($millions) | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | Total |
| Please select | Please select | Please select | | | | | | | |
| Please select | Please select | Please select | | | | | | | |
| Please select | Please select | Please select | | | | | | | |
| Please select | Please select | Please select | | | | | | | |
| Please select | Please select | Please select | | | | | | | |
| **Total Cost** | | | | | | | | | |
| **Total Savings** | | | | | | | | | |
| **Total Net** | | | | | | | | | |

(AGENCY TO AMEND AS REQUIRED)

FUNDING OPTION - [●]

## Capital Funding Breakdown

*Add rows as needed for each item. Please enter positive figures only. Note table in CFISnet will be in 000's. For a breakdown of the dropdown options, please refer to Annex One.*

| Funding Type | Expense/Revenue | Type Breakdown | Description | ($millions) | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | Total |
| Please select | Please select | Please select | | | | | | | |
| Please select | Please select | Please select | | | | | | | |
| Please select | Please select | Please select | | | | | | | |
| Please select | Please select | Please select | | | | | | | |
| Please select | Please select | Please select | | | | | | | |
| **Total Cost** | | | | | | | | | |
| **Total Savings** | | | | | | | | | |
| **Total Net** | | | | | | | | | |

| Funding Type | Expense/Revenue | Type Breakdown | Description | ($millions) | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | 2030/31 | 2031/32 | 2032/33 | 2033/34 | 2034/35 | Total |
| Please select | Please select | Please select | | | | | | | |
| Please select | Please select | Please select | | | | | | | |
| Please select | Please select | Please select | | | | | | | |
| Please select | Please select | Please select | | | | | | | |
| Please select | Please select | Please select | | | | | | | |
| **Total Cost** | | | | | | | | | |

(AGENCY TO AMEND AS REQUIRED)

FUNDING OPTION - [●]

| Funding Type | Expense/Revenue | Type Breakdown | Description | ($millions) | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| | | | | 2030/31 | 2031/32 | 2032/33 | 2033/34 | 2034/35 | Total |
| **Total Savings** | | | | | | | | | |
| **Total Net** | | | | | | | | | |

## Appropriation Breakdown

*Add rows as needed for each item. Please enter positive figures for increases, and negatives as decreases. Note table in CFISnet will be in 000's. For a breakdown of the dropdown options, please refer to Annex One*

| Breakdown | Description | ($millions) | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| | | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 |
| Please select | | | | | | |
| Please select | | | | | | |
| Please select | | | | | | |
| Please select | | | | | | |
| Please select | | | | | | |
| **Total Net** | | | | | | |

| Breakdown | Description | ($millions) | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- |
| | | 2030/31 | 2031/32 | 2032/33 | 2033/34 | 2034/35 | Total |
| Please select | | | | | | | |
| Please select | | | | | | | |

(AGENCY TO AMEND AS REQUIRED)

FUNDING OPTION - [●]

| | |
|---|---|
| Please select | |
| Please select | |
| Please select | |
| **Total Net** | |

## Section 7: Delivery and Risks

**Does this option require a Cabinet policy decision?**

***This question applies to all initiatives:***

*Is the decision a change in, or adoption of, a government policy position distinct from that of the approval of funding through the Budget Cabinet paper.*

Please select one

**Does this option involve a change to primary or secondary legislation?**

***This question applies to all initiatives:***

Please select one

**Has a Regulatory Impact Statement (RIS) already been provided to Cabinet for this initiative in the past year?**

***This question applies only if you have selected yes to the above:***

Please select one

**Will this initiative require legislation on Budget night?**

***This question applies only if you have selected yes to the question on changes to primary or secondary legislation:***

Please select one

**Does this initiative have a Cabinet approved Detailed Business Case?**

***This question only applies to new investments:***

*Approval requirements for investments are set out in Annex 1 of Cabinet Office Circular CO (23) 9.*

*If you have a Single-stage Business Case that has been approved, you can tick yes.*

*Please attach the most recent version of your investment business case whether approved or in draft. This may be a Detailed, Indicative or Programme Business Case.*

Please select one

**Describe the steps that are required to implement the initiative, including timeframes and milestones**

***This question applies to all initiatives:***

*Please describe the significant milestones (such as legislation dates, or construction milestones) that would be required to implement this initiative. If you have selected yes to any of the above, please include these in your timeline.*

*(max 2000 characters including spaces)*

**Describe the key resources that need to be sourced to implement this initiative, how they will be sourced and why this is the preferred approach to delivery.**

***This question only applies to new spending and cost pressure initiatives:***

*Please describe any workforce, goods, assets, system changes, and services required, and where they will be sourced from. Please explain why it is best for the agency to either directly deliver the services, to contract with NGOs, iwi/Māori organisations or contract from the private sector?*

*(max 2000 characters including spaces)*

**What are the sourcing and contractual implications of this savings option?**

***This question only applies to savings initiatives:***

*Please describe the contractual impacts of this initiative, for example, changing or terminating existing contractual agreements, system changes, managing reduction in FTEs through closing vacancies, attrition or redundancies. Are there any risks that will materialise from this? For example, do these contracts have termination penalties?*

*(max 2000 characters including spaces)*

FUNDING OPTION - [●]

**Briefly summarise the Commercial Case for this investment.**

***This question only applies to new investments:***

*You can draw on the executive summary of the business case to help answer this question. Please identify what you are buying, the market you are buying from and who can deliver the preferred solution. You may wish to reference the market engagement you have undertaken, such as issuing a Request for Information.*

*Please include your approach to market, for example an open competitive process, use of existing panel arrangements or direct sourcing, and compliance with the Government Procurement Rules. Attach the Procurement Plan for the initiative if available.*

*Please indicate if you have worked with National Infrastructure Funding and Financing Limited in the development of the commercial case.*

*(max 2000 characters including spaces)*

**Briefly summarise the Management Case for this investment.**

***This question only applies to new investments:***

*Please describe your capability and capacity to deliver the investment. You can draw on the executive summary of the business case to help answer this question. You should describe proposed governance structures and the accountability for delivery and risk management.*

*Please indicate if you have partnered or will partner with Crown Infrastructure Delivery to support the delivery of the investment.*

*(max 2000 characters including spaces)*

**Outline any constraints and dependencies. Detail any risks that may result in the proposed outputs being delayed or not delivered, and how the risks will be mitigated.**

***This question only applies to new spending and new investments:***

*Please describe the main risks to delivery: these may be contractual, legislative or service delivery risks. Are there any constraints (e.g. from the market) or dependencies outside the scope of the initiative that may affect delivery? Please describe the potential for cost pressures over the next five years. For each risk or dependency, identify any mitigations that will be applied.*

*(max 2000 characters including spaces)*

## Section 8: Equity

### Outline the distributional impacts on different demographics of New Zealanders, and any equity implications

***This question applies to all initiatives:***

*Please describe the impacts on different demographics, including ethnic, gender, income/wealth distribution and spatial impacts, among others. Equity relates to the fairness of government actions, and the impacts of those actions, on different people. Views of equity are politically contested, and require value judgments, so assessments of equity are ultimately for the Government to make.*

*The Budget Guidance contains further detail on how to consider the distributional and equity implications of policies.*

*(max 2000 characters including spaces)*

### Climate Impact

*Climate impacts can be related to climate emissions and/or adaptation to the impacts of climate change. They can be positive or negative, direct or indirect, and should be considered for all initiatives, not only those linked to climate objectives. For impacts that are indirect, these only need to be included where the impact could be material and, in the case of emissions impacts, where they could have a significant impact on an ERP action and/or ability to meet emissions budgets.*

*If you have indicated yes on either of the following sections, please ensure this is captured in your cost-benefit analysis.*

### Emissions Impact

***This question applies to all initiatives***

Please select one

*If there are Emission Impacts then, please select below:*

| Overall expected emissions impact | Is the emissions impact able to be quantified? | Will the expected emissions impact be a direct result of the initiatives implementation |
|---|---|---|
| Please select one | Please select one | Please select one |

FUNDING OPTION - [●]

**Please describe the emissions impact(s):**

***This question applies to all initiatives:***

*Describe the expected emissions impact(s) and, where applicable, any impacts on New Zealand's ability to achieve its emissions budgets and targets. Where an initiative is quantifiable, please check whether it meets the Ministry for the Environment's threshold for a Climate Implications of Policy Assessment (CIPA). If it does, this must be attached to the initiative template. For quantifiable initiatives that do not meet the CIPA threshold, please provide quantification aligned with CIPA guidance.*

*(max 2000 characters including spaces)*

**Adaptation Impacts**

**Will this initiative have an impact on New Zealand's ability to adapt to the impacts of climate change?**

***This question applies to all initiatives***

Please select one

**Will this initiative have an impact on New Zealand's ability to adapt to the impacts of climate change?**

***This question applies to all initiatives***

Please select one

**Please describe any expected climate adaptation impacts of this initiative.**

***This question applies to all initiatives:***

*Describe the initiative's expected impact on New Zealand's ability to mitigate or adapt to the physical impacts of climate change (e.g. storms, floods, sea level rise, and resulting impacts such as landslides). For investments, please indicate if these may be exposed to physical climate impacts (both now and in the future) and how any significant impacts will be mitigated.*

*(max 2000 characters including spaces)*

FUNDING OPTION - [●]

**Would this initiative have any impacts on child poverty?**

***This question applies to all initiatives:***

*Please select and describe any impacts that this initiative has for child poverty.*

*(max 2000 characters including spaces)*

| Please select one |
| --- |
| |

**Does this initiative have any implications for consistency with domestic human rights legislation and New Zealand's international human rights obligations?**

***This question applies to all initiatives:***

*Please describe any specific implications. Guidance on how to consider human rights in policy, and more information about the core human rights treaties, can be found here and here.*

*This question should not just consider negative impacts an initiative may have for human rights, but whether an initiative may promote human rights. Economic, social and cultural rights (such as the rights to adequate housing, education, health, social security, and work) may be particularly relevant for initiatives. More information about these rights can be found here.*

*(max 2000 characters including spaces)*

| Please select one |
| --- |
| |

**Please explain why there are (or are not) Treaty implications or risks associated with this option.**

***This question applies to all Initiatives:***

***EITHER: (1)*** *Describe why there is no Treaty risk associated with this initiative. Describe any expert or legal advice you have sought.* ***OR***

***(2)*** *Describe the risks (legislative interpretation, judicial review, litigation, damage to Māori-Crown relations). Describe any mitigations that would be put in place. Describe any expert or legal advice you have sought or received.*

*(max 2000 characters including spaces)*

| Please select one |
| --- |
| |

**Are there any opportunities in relation to conducting the Government's obligations under the Treaty of Waitangi?**

***This question applies to all initiatives:***

*Guidance on applying the Treaty to policy work can be found here and here*

*Describe any specific opportunities in relation to the Government's obligations under the Treaty of Waitangi and outline how these arise.*

*(max 2000 characters including spaces)*

| |
|---|
| Please select one |
| |

**Does the initiative have a larger impact on any of the following groups of New Zealanders than on the population as a whole**

| Māori | Pasifika | Other minority ethnic groups |
|---|---|---|
| Please select one | Please select one | Please select one |

| Rural Populations | Seniors | Disabled Peoples |
|---|---|---|
| Please select one | Please select one | Please select one |

| Women and girls | Low-income individuals / families | Children and Young People |
|---|---|---|
| Please select one | Please select one | Please select one |

## Section 9: Performance, Monitoring and Evaluation

### How will performance be measured and reported?

***This question applies to new spending and new investment:***

*Please provide up to four short-term measures (you may think of these as 'key performance indicators '**and can relate to delivery milestones from Section 7**) which will demonstrate short-term progress; and name up to four long-term measures which will demonstrate achievement of final outcomes (these should relate to the impacts you have entered in the table in section 5). Please specify expected timeframe alongside each named indicator and to whom it will be reported (this can include your Minister(s), the public, and / or other key stakeholders).*

*When deciding upon performance indicators, consider what quality, quantity, timeliness, cost or other measures are meaningful and appropriate for monitoring and reporting progress of the initiative. You will need to be able to evaluate long-term measures to assess the impact of this initiative.*

*(max 2000 characters including spaces)*

### What are the existing performance measures for this activity and what is the expected change to the current level of performance?

***This question applies to cost pressures and cost escalations:***

*Please name the existing performance measures for this activity (both short-term and long-term) and where they are reported. Include reference to what quality, quantity, timeliness, cost or other measures are currently being used for monitoring and reporting on how well the activity is being delivered. Name where this is reported and with what frequency.*

*(max 2000 characters including spaces)*

### When will performance information first be available to be shared with the Treasury

Please select date

**Does the initiative have an evaluation plan?**

***This question applies to all initiatives:***

*If the initiative has an evaluation plan, what standard of evidence will be produced by this evaluation? Please outline what resourcing has been allocated for the evaluation in this bid. If new funding is sought, please ensure this is in your expense breakdown. If no new funding is sought, please explain how evaluation will be managed within baselines. When will evaluation results be available?*

*(max 2000 characters including spaces)*

Please select evidence level

**When will the evaluation plan first be available to be shared with the Treasury**

Please select date

## Annex One: Selection Options for Expected Impacts, Personnel and the Funding tables

### Expected Impacts Breakdown

| Question | Benefit or Cost | Fiscal or Other | Living Standards framework | Impacted Votes | Impact timeframe | Scale of impact | Evidence Quality |
|---|---|---|---|---|---|---|---|
| **Selection** | • Benefit<br>• Cost | • Fiscal (new/avoided costs to the government)<br>• Economic (Positive/negative impacts on the economy)<br>• Other (broader impact on citizens or the economy) | • Health<br>• Housing<br>• Knowledge and skills<br>• Environmental amenity<br>• Cultural capability and belonging<br>• Leisure and play<br>• Work, care and volunteering<br>• Family and friends<br>• Engagement and voice<br>• Income, consumption and wealth<br>• Subjective wellbeing | • List of Votes | • Short term (<5 years)<br>• Medium term (5-10 years)<br>• Long term (10 years +) | • Small (impact <1x total costs)<br>• Medium (impact 1-2x total costs)<br>• Large (impact >2x total costs)<br>• Not quantified | • Low: Evidence-based theory of change<br>• Medium: Evidence of changes in outcomes/impacts<br>• High: Robust evidence including comparison group |

(AGENCY TO AMEND AS REQUIRED)

**ANNEX: SELECTION OPTIONS FOR PERSONNEL AND FUNDING TABLES**

## Personnel Breakdown

| Question | Allocation | Role Type | Headcount Impact | Occupation Type |
|---|---|---|---|---|
| **Selection** | • Operating<br>• Capital | • Permanent<br>• Fixed Term<br>• Contractor | • Existing employee (funding extended)<br>• New employee<br>• Vacancies closed<br>• Redundancies/terminations | • Policy Analyst<br>• Information Professionals<br>• Social, Health and Education Workers<br>• ICT Professionals and Technicians<br>• Legal, HR and Finance Professionals<br>• Other Professionals not included elsewhere<br>• Inspectors and Regulatory Officers<br>• Contact Centre Workers<br>• Clerical and Administrative Workers<br>• Other Occupations |

## Operating Funding Breakdown

| Question | Funding Type | Expense/Revenue | Expense Type Breakdown | Revenue Type Breakdown |
|---|---|---|---|---|
| **Selection** | • Cost | • Expense Increase<br>• Revenue Decrease | • Personnel Remuneration<br>• Personnel Overheads<br>• Grants, subsidy & benefit expenses<br>• Repairs and maintenance<br>• Operational Leases<br>• Consultant expense<br>• Research & development expense<br>• IT Operating (SaaS or other enduring expenses)<br>• Litigation and Settlement Expenses | • Tax revenue<br>• Levy revenue<br>• Grants revenue<br>• Rental income<br>• Sale of goods or assets income<br>• Fines revenue<br>• Other Revenue sources |
| | • Saving | • Expense Decrease<br>• Revenue Increase | | |

(AGENCY TO AMEND AS REQUIRED)

**ANNEX: SELECTION OPTIONS FOR PERSONNEL AND FUNDING TABLES**

| Question | Funding Type | Expense/Revenue | Expense Type Breakdown | Revenue Type Breakdown |
|---|---|---|---|---|
| | | | • Transportation expense<br>• Travel expense<br>• Joint Venture/Partnerships<br>• Procurement Costs<br>• Public Engagement and Consultation<br>• Capital Charge<br>• Depreciation<br>• Asset sale loss or write off<br>• Loan Servicing<br>• Other Operating Expense (please specify in the description) | |

## Capital Funding Breakdown

| Question | Funding Type | Expense/Revenue | Expense Type Breakdown | Revenue Type Breakdown |
|---|---|---|---|---|
| **Selection** | • Cost | • Expense Increase<br>• Revenue Decrease | • Personnel<br>• Infrastructure Assets<br>• Buildings and Facilities<br>• Equipment and Machinery<br>• Transportation<br>• Information and Communication Technology<br>• Cultural and Recreational Assets<br>• Emergency Preparedness and Response<br>• Public Housing<br>• Energy and Environmental Initiatives | • Other (please specify) |
| | • Saving | • Expense Decrease<br>• Revenue Increase | | |

(AGENCY TO AMEND AS REQUIRED)

**ANNEX: SELECTION OPTIONS FOR PERSONNEL AND FUNDING TABLES**

| Question | Funding Type | Expense/Revenue | Expense Type Breakdown | Revenue Type Breakdown |
|---|---|---|---|---|
| | | | • Research and Development<br>• Investments<br>• Personnel<br>• Other Capital Expense (please specify in the description) | |

## Appropriation Breakdown

| Question | Breakdown |
|---|---|
| **Selection** | • List of appropriation parent name - category name<br>• New Tagged contingency<br>• Drawdown Existing Tagged Contingency<br>• New appropriation<br>• Unknown |