The Treasury

Budget 2026 Information Release

September 2026

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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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TE TAI ŌHANGA
THE TREASURY

Treasury Report: Budget 2026 - Technical Initiatives

Date:	1 April 2026	**Report No:**	T2026/665
		File Number:	BM-2-4-2026-M134718

Action sought

	Action sought	Deadline
Hon Nicola Willis **Minister of Finance**	**Agree** to include technical initiatives in the Budget 2026 package for consideration by Cabinet, subject to any feedback you provide on the initiatives outlined in this report.	7 April 2026

Contact for telephone discussion (if required)

Name	Position	Telephone		1st Contact
Matt Curzon	Analyst, Budget	[39]	N/A (mob)	✓
Bonar Robertson	Principal Advisor, Budget		N/A (mob)	

Minister's Office actions (if required)

Return the signed report to Treasury.

Note any feedback on the quality of the report	

Enclosure: Yes (attached)

Executive summary

This report seeks your agreement to the Budget 2026 technical initiatives for inclusion in the Budget 2026 package. The technical package contains 119 initiatives across 29 votes. Technical initiatives do not impact Budget allowances, although they can have an impact on fiscal indicators if agreed to. They cover:

- Fiscally neutral adjustments to appropriations that Joint Ministers do not have delegated authority to approve under Cabinet Office Circular CO (18) 2;
- Technical adjustments to appropriations needed to reflect previous policy decisions or to rectify errors made at previous Budgets or baseline updates; and
- Late technical changes not agreed through the March Baseline Update process.

The Treasury has assessed the technical initiatives submitted to ensure they meet the requirements of a technical initiative. All technical initiatives and the Treasury's recommendation for each are included in Annex A.

This report also sets out several initiatives that, while meeting the definition of a technical initiative, we consider are worthy of bringing to your attention. This includes:

- Initiatives that may constitute policy decisions, but are likely not significant due to their low quantum. We are seeking specific decisions from you on these initiatives.
- Initiatives that will have an impact on the fiscal indicators (OBEGALx and/or net core Crown debt) of more than $1 million if agreed to.
- Initiatives that involve large amounts of funding, but do not have a fiscal impact.

We are already working with departments to the prepare financial recommendations for these initiatives, on the basis that they are accepted. However, should you reconsider, amend, or reject any of the initiatives in this report, we will work with departments to ensure the financial recommendations reflect these changes. The financial recommendations for the technical initiatives will be included with the Budget 2026 Cabinet paper, alongside significant initiatives, for consideration by Cabinet.

Treasury Report: Budget 2026 - Technical Initiatives

Purpose of Report

1. This report seeks your agreement to the technical initiatives submitted by Ministers for inclusion in the Budget 2026 technical package. The package is technical in nature (that is, it has no impact on the Budget allowances or requires significant policy decisions) and will be considered by Cabinet together with the Budget 2026 significant package.

Background

2. Technical initiatives are Budget initiatives that do not constitute a significant policy decision and do not have an impact on Budget allowances. Broadly, technical initiatives can be categorised into one of the following categories:

   - fiscally neutral adjustments to appropriations that joint Ministers do not have the delegated authority to approve under Cabinet Office Circular CO (18) 2, and therefore require Cabinet approval;
   - technical adjustments to appropriations or tagged contingencies needed to reflect previous policy decisions or to rectify errors made at previous Budgets or baseline updates; and
   - items that missed the March Baseline Update.

3. While technical initiatives do not impact on Budget allowances, they can have an impact on OBEGALx and/or net core Crown debt. This can happen where policy is already set and agreed (by Cabinet or in legislation), but accounting requirements or a change in circumstance require changes to the accounting treatment (for example, a capital to operating expenditure swap). We have highlighted the initiatives that have an impact on OBEGALx of more than $1 million in the following section.

4. The Budget 2026 technical package includes 119 initiatives across 29 votes. Last year, the package contained 155 initiatives across 31 Votes. The higher number of initiatives last year was primarily driven by the large number of reprioritisation initiatives sought to manage critical cost pressures identified through performance plans.

5. All technical initiatives and the Treasury's recommendation for each, are included in Annex A. We recommend you include all the initiatives in Annex A in the technical Budget package.

Initiatives for your approval as they may constitute policy decisions

7. As outlined in paragraph 2, technical initiatives should not include significant policy decisions. At Budget 2026, departments have submitted technical initiatives that may constitute a policy decision. We have declined some initiatives that, in our view, included significant policy decisions (e.g. in Vote Customs and Vote Māori Development). You have already received advice on whether to include these in the significant Budget package [T2026/596 refers].

8. Table 1 below includes other initiatives that may include a policy decision but that, on balance, we recommend you support on the basis that their low quantum indicates they are not significant and therefore do not warrant inclusion in the Budget 2026 significant package or going through a separate process for Cabinet decisions.

9. We are seeking your agreement to include these initiatives in the technical Budget package.

Table 1: Technical initiatives that may constitute policy decisions

ID	Vote	Title	Fiscal impact	Comment	Approval
17398	Customs	New Zealand Customs Service - Transfer of Savings to Address Critical Cost Pressures	Expense transfer of $2.603 million	This initiative seeks to transfer current year financial savings generated through Customs' fiscal sustainability programme to address cost pressures in 2026/27 and 2027/28.	*Agree / Disagree*
17396	Attorney-General	Expense Transfer – Law Officer Functions MCA from 2025/26 to the next three financial years	Expense transfer of $2.7 million operating	This initiative seeks to transfer up to $2.7 million of budgeted funding in the Law Officer Functions MCA from 2025/26 to the next three financial years to fund the implementation of the legal practice management system and the financial management information system. The proposed expense transfer will help ensure there is adequate funding in place to complete the system implementation phase and to cover the increased annual licensing costs for the next three financial years. This initiative will mitigate some of Crown Law's cost pressures, which were submitted as a Budget 2026 significant initiative but are not	*Agree / Disagree*

ID	Vote	Title	Fiscal impact	Comment	Approval
				currently included in the package.	
[33]					
17471	Business, Science and Innovation	Use of recovered funds from a MethaneSAT contract	Fiscally neutral transfer of $1.350 million	This initiative re-allocates $1.350 million recovered from a MethaneSAT contract that was paid out in 2024/25 to the University of Auckland for future mission operation costs. The funding recovered will be used for a discovery process towards forming an advanced technologies research platform on quantum technologies.	*Agree / Disagree*
17364	Lands	Line of Credit facility extension	Extends an existing line of credit of up to $43 million over three years, with no fiscal impact as	This initiative is intended to extend an existing line of credit facility for the survey and title system that expires in 2025/26. LINZ will only draw down the facility if required to manage cashflow issues in the event of lower transaction volumes for its memorandum accounts.	*Agree / Disagree*

ID	Vote	Title	Fiscal impact	Comment	Approval
			it is expected to be repaid over 10 years.		
17436	Justice	Firearms Safety Establishment	Fiscally neutral transfer of $1 million operating	This initiative reprioritises an underspend from a policy advice appropriation in 2025/26 to ensure there is funding available in 2026/27 to support the implementation programme for the New Firearms Safety New Zealand agency. This relates to a Budget 2026 significant initiative which seeks funding to establish the new agency, and is currently included in the Budget package.	*Agree / Disagree*
17405	Transport	Expansion of the Auckland City Rail Link Targeted Hardship Fund	Fiscally neutral transfer of $0.595 million operating.	This initiative seeks to expand the scope of the Auckland City Rail Link Targeted Hardship Fund to include 'business activation activities', and a fiscally-neutral transfer of $0.595 million of operating funding to the next financial year. We recommend you support this initiative on the basis that the changes align with the original intended purpose of supporting businesses affected by the City Rail Link construction works.	*Agree / Disagree*

Initiatives worthy of bringing to your attention

Initiatives with fiscal implications if included in the technical Budget package

10. As explained in paragraph 3, in some instances, technical initiatives may have an impact on the key fiscal indicators of OBEGALx and/or net core Crown debt. This can occur when an initiative seeks to deliver on a previous Cabinet decision (and the fiscal impacts were agreed), an initiative results in a change in accounting treatment (such as capital to operating swaps), an initiative gives effect to a forecast change, or to correct

errors in baselines. Initiatives with an OBEGALx or net core Crown debt impact of more than $1 million have been highlighted in the table below for your visibility.

Table 2: Technical initiatives with fiscal implications

ID	Vote	Title	Fiscal impact	Comment
17517	Business, Science and Innovation	Electricity Authority baseline outyear correction	Negative impact of $6.1 million on OBEGALx in 2028/29 and 2029/30.	This initiative seeks to correct an error as a decrease of $6.1 million in 2027/28 only, agreed to in Budget 2024, was incorrectly rolled into outyears. To correct this, $6.1 million per annum will need to be added back from 2028/29 onwards.
17518	Business, Science and Innovation	IEA Oil Stocks outyear correction	Negative impact of $29 million on OBEGALx in 2029/30.	This initiative seeks a correction as during the March Baseline Update in 2024, a total of $145 million for the period 2024/25 to 2028/29 was transferred to the *Energy: Implementation of Policies & Programmes for Fuel Security & Fuel Emergency Management 2024–2029* MYA. The outyear rollover in 2028/29 of $(29) million was incorrectly rolled in 2029/30 and requires correction.
17371	Health	Write off Investment in Crown Entity Balances	Negative impact of $17.73 million on OBEGALx in 2025/26.	This initiative establishes a non-cash operating appropriation of $17.730 million in 2025/26 to write off three fully impaired Crown investments remaining on Vote Health's non-departmental balance sheet. These are capital investments in three Crown entities where the entities that have either been taken over by another entity or disestablished through previous policy decisions.
17363	Lands	Carrying Value of Future Liabilities	Negative impact on OBEGALx of $2 million per annum.	This initiative seeks an increase in appropriation to reflect an increase in the carrying value of future Stockton Mine liabilities resulting from the liabilities being recorded on a discounted present value basis under accounting standards. Over time, the size of the liability has grown due to changes in the economic variables used in its calculation, as well as fluctuations in the cost of lime, the primary treatment input.

Initiatives that involve large amounts, but do not have a fiscal impact

11. A number of initiatives submitted by departments involve a significant quantum, but do not have impacts on OBEGALx or net core Crown debt as they are fiscally neutral or reflect the fiscal forecasts. Initiatives involving funding exceeding $100 million are highlighted in the table below for your awareness.

Table 3: Technical initiatives with quantum exceeding $100 million

ID	Vote	Title	Authority Sought	Comment
17470	Business, Science and Innovation	Transfer of funding from Large Budget Screen Production to newly created MYA	Fiscally neutral adjustment of $1.050 billion operating expenditure.	This initiative transfers funding from the annual *Large Budget Screen Production* appropriation, which reflects baseline funding for the International Screen Production Rebate, to a newly established *New Zealand Screen Production Rebate-International* MYA. The NZSPR - International is an uncapped and demand driven programme and a MYA allows greater flexibility across financial years to manage potential costs. Funding for the NZSPR – International has previously been placed in a MYA, with the existing MYA expiring 30 June 2026.
17481	Disability Support Services	Transfer of Disability Support Services funds to support fiscal sustainability objectives across the forecast period	In-principle expense transfer of up to $200 million from 2025/26 to 2027/28.	This initiative seeks in-principle agreement to transfer up to $200m of Disability Support Services funding from 2025/26 to 2027/28 from underspends.. You have been provided separate advice on this initiative in this week's weekly Budget Package Development advice [T2026/642 refers], which will determine whether this initiative is included in the technical Budget package or not.
17504	Education	New Zealand School Property Agency – Initial Transfer of Assets	Transfer value of $32.235 billion capital.	This initiative reflects the transfer of school property assets from the Ministry of Education to the New Zealand School Property Agency in anticipation of the establishment of the new agency that will take responsibility for management of school property, delivery of buildings and maintenance and administration of the portfolio. This transfer is overall fiscally-neutral to the Crown.
17360	Education	Teacher Aide Funding – Transfer from Ministry to Crown	Fiscally neutral adjustment of $617 million.	This initiative will transfer Teacher Aide funding from departmental appropriations to non-departmental appropriations where the Ministry of Education acts as the fundholder but is not responsible for delivery of services. A new appropriation structure is being implemented from 2026/27 and as part of that process it has been identified this direct assistance is more characteristic of non-departmental expenditure. There is no change to the amount of funding or

ID	Vote	Title	Authority Sought	Comment
				nature of services being delivered from this initiative.
17552	Finance	New Zealand Superannuation Fund Contributions - Changes to Forecast	Increase in appropriation of $2.366 billion to align with fiscal forecasts.	This initiative aligns forecast New Zealand Superannuation contributions to the updated amounts as calculated by the formula set out in section 43 of the New Zealand Superannuation and Retirement Income Act 2001. Cabinet has previously agreed that these adjustments are technical in nature and do not count against Budget allowances. This initiative is based on the preliminary Budget forecast and will be adjusted based on the final forecasts later in April.
17451	Housing and Urban Development	Establishing a new multi-year appropriation for the Kāinga Ora Land Programme	Fiscally neutral adjustment of $191.200 million.	This initiative establishes a new multi-year appropriation (MYA) for the Kāinga Ora Land Programme to supersede the current MYA which expires on 30 June 2026. The appropriation will fund operating expenditure including write downs incurred in the facilitation, acquisition, and development of land and residential properties through Kāinga Ora which is an ongoing programme that continues beyond 30 June 2026. Funding will be transferred from the existing MYA to the new MYA.
17468	Housing and Urban Development	Adjustments to the Housing Infrastructure Fund Loans Appropriation	Technical adjustment resulting in a decrease of $169.278 million capital, reflecting fiscal forecasts.	This initiative adjusts the Housing Infrastructure Fund Loans appropriation to align with decisions made by Ministers to implement drawstops to the Auckland northwest, Waikato Te Kauwhata and Queenstown Quail Rise loans. The relevant capital savings impacts were reflected in the fiscal forecasts from Budget 2025 onwards and so the adjustments sought have no fiscal impact.
17465	Housing and Urban Development	Establishing a new multi-category appropriation for the Housing Acceleration Fund	Fiscally neutral transfer of $949 million operating and $394.8 million capital to new multi-category appropriation.	This initiative establishes a new multi-category appropriation to supersede the current Housing Acceleration Fund multi-year, multi-category appropriation (MYMCA), which expires on 30 June 2026. Establishing a new appropriation would ensure continuity of funding for existing contractual commitments and pipeline projects. Funding will be transferred from the existing MYMCA to the new MCA in a fiscally neutral manner.

ID	Vote	Title	Authority Sought	Comment
17463	Housing and Urban Development	Establishing a new appropriation for Tāmaki Regeneration Company	Fiscally neutral transfer of $411.9 million capital to new appropriation.	This initiative establishes a new non-departmental capital expenditure appropriation to fund the Tāmaki housing delivery programme from 2026/27 to 2028/29 and transfers funding from the current multi-year capital appropriation that expires on 30 June 2027.
17461	Housing and Urban Development	Refinancing of Kāinga Ora - Homes and Communities and Housing New Zealand Limited Debt forecasting adjustment	Technical adjustment of $1.670 billion capital to align with forecasts.	This initiative rephases the profile in the *Refinancing of Kainga Ora - Homes and Communities and Housing New Zealand Limited Debt* appropriation in line with revised forecasts. This does not have an impact on net core Crown debt as it aligns the authority in the appropriation with what is already in forecasts.
17370	Lands	SouthPAN Rephase	Rephasing $143.546 million of operating funding, including into outyears. Within the forecast period, it reduces operating expenses by $49.390 million.	This initiative rephases SouthPAN funding from 2025/26 into outyears, to align with the signed SouthPAN on-supply agreement with Geoscience Australia and satellite payload contract milestones. This technical adjustment is fiscally neutral over the life of the programme through to 30 June 2041.
17429	Tari Whakatau	Establishment of New Historical Treaty Settlements Multi-Year Appropriation	Establishment of new MYA and fiscally neutral transfer reflecting fiscal forecasts.	This initiative preserves the negotiating position of the Crown in the settlement of historical Treaty of Waitangi claims by creating a new notional multi-year appropriation that takes effect at the same time as the previous authority is revoked. This process is completed each year and is fiscally neutral as it reflects existing fiscal forecasts for Treaty settlement expenditure.
17404	Transport	Rephasing the New Zealand Upgrade Transport Projects tagged contingency	Rephasing of $271 million tagged capital contingency.	This initiative rephases the New Zealand Upgrade Transport Projects tagged contingency funding of $8 million in 2025/26 and $263 million in 2026/27 into 2027/28 to reflect the timeline for when the Marsden Point construction costs will be incurred.
17402	Transport	Rephasing the GPS on Land Transport Loan and GPS on	Fiscally-neutral rephasing	This initiative rephases the Government Policy Statement on Land Transport Loan (2024 - 2028) MYA and Government Policy Statement on Land Transport - Capital

ID	Vote	Title	Authority Sought	Comment
		Land Transport - Capital Grant		Grant (2024-2028) MYA to reflect the latest National Land Transport Fund (NLTF) revenue forecast. At this stage, the extent of the adjustments is unclear as it is not possible to provide estimated numbers for the revenue forecasts (and subsequent flow-on impacts to the MYA) due to the potentially significant impact the conflict in the Middle East may have on forecasts. The transfer amounts are expected to be captured in the final financial recommendations once the Ministry of Transport receive updated forecasts.

Interpreting Annex A

12. Annex A contains a list of all initiatives recommended for inclusion in the Budget package.

13. All initiatives contain six columns for the fiscal implications. These are *Cost*, *Savings,* and *Net* for each of operating and capital expenditure.

- *Cost* is the money moving into appropriations within the vote. This can be thought of as 'raising' the appropriation limits to recognise the increase from the transfer.

- *Savings* is the money moving out of an appropriation within the vote. This can be thought of as a decrease in appropriation, to recognise a saving or increased revenue.

- *Net* is the sum of the two and reflects the total fiscal impact of the transfer on the Vote.

14. There is no *Operating Average Per Annum* column included as this does not provide relevant information for the technical package where there is no requirement to count against allowances.

15. For transfers that are fiscally neutral within the same vote, and are not an operating to capital swap, the net column will appear as zero. In instances where funding is being transferred between votes, the net column will show that vote's side of the transfer. In our review of the initiatives, we have reconciled all the non-zero columns to confirm the transfers are neutral, and noted the corresponding initiative in the Treasury Assessment.

16. Instances that are not fiscally neutral (such as forecast revisions) will also appear non-zero in the net columns. All initiatives that are not fiscally neutral greater than $1 million across the forecast period are raised for your consideration in paragraph 10.

Next steps

17. We are already working with departments on the preparation and review of financial recommendations to give effect to the initiatives in Annex A. This enables the financial recommendations to be finalised now, allowing the Treasury and departments to focus on financial recommendations for the significant initiatives for Budget 2026. This also allows departments to make further progress on the preparation of Estimates and Supplementary Estimates documents for their Votes.

18. Subject to your decisions on which technical initiatives you agree to include in Budget 2026, the financial recommendations will be included with the Budget 2026 Final Package Cabinet paper, alongside significant initiatives, for consideration by Cabinet.

Recommended actions

We recommend that you:

a **note** that departments have submitted 119 initiatives across 29 Votes, which are detailed in Annex A;

b **indicate** your agreement to include technical initiatives that may have policy implications in Table 1 of this report in the Budget 2026 technical package;

Refer to Table 1.

c **note** that annex A contains all other standard technical initiatives, and that the Treasury considers these non-contentious and therefore suitable for inclusion in the Budget 2026 technical package;

d **agree** to include all other standard technical initiatives outlined in Annex A in the Budget 2026 technical package for consideration by Cabinet; and

Agree/disagree.

e **note** that the financial recommendations for the technical initiatives included in the Budget 2026 technical package will be included as part of the Budget 2026 Cabinet paper.

Bonar Robertson
Principal Advisor

Hon Nicola Willis
Minister of Finance

_____/_____/_______

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17447	Agriculture, Biosecurity, Fisheries and Food Safety	Changes to Cost Allocations – Fiscally Neutral Transfer	This initiative transfers funding between appropriations to recognise changes from a review of the cost drivers used to allocate costs to appropriations.	5.900	(5.900)	-	-	-	-	Support - this is a standard technical initiative.
17450	Agriculture, Biosecurity, Fisheries and Food Safety	Subscriptions to International Organisations – Fiscally Neutral Transfer	This initiative transfers funding between appropriations to ensure sufficient funding for subscription payments to international organisations due to the impact from movements in foreign exchange rates.	0.150	(0.150)	-	-	-	-	Support - this is a standard technical initiative.
17459	Agriculture, Biosecurity, Fisheries and Food Safety	Reprioritising funding to respond to the impacts of recent adverse weather events - Fiscally Neutral Transfer	This initiative transfers funding between appropriations to reprioritise funding to respond to the impacts of recent adverse weather events.	0.250	(0.250)	-	-	-	-	Support - this is a standard technical initiative.
17440	Arts, Culture and Heritage	National Erebus Memorial – Aligning Funding with the Delivery Phase	This initiative aligns funding with the delivery phase of the National Erebus Memorial and to reflect the Ministry for Culture and Heritage’s delivery model and associated costs. This requires a capital transfer and an in-principle capital transfer from 2025/26 to 2026/27, and a capital to operating swap.	0.370	-	0.370	2.970	(3.340)	(0.370)	Support - this is a standard technical initiative. Note that this initative has a small negative impact on the OBEGALx and a small positive impact on net core Crown debt.
17466	Arts, Culture and Heritage	March 15 Legacy Options – Establish a National Memorial	This initiative requests an expense transfer and in-principle 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.	1.700	(1.700)	-	-	-	-	Support - this is a standard technical initiative.
17490	Arts, Culture and Heritage	Aligning Appropriations to Departmental Cost Allocation Forecasts	This initiative aligns the Ministry for Culture and Heritage's departmental appropriations to the latest cost allocation forecasts	0.080	(0.080)	-	-	-	-	Support - this is a standard technical initiative.
17499	Arts, Culture and Heritage	Co-location Office - Forecast Revenue Adjustment	This initiative is a fiscally neutral increase to the Ministry of Culutre and Heritage's appropriations offset by expected revenue from a co-location agreement for office space.	0.080	(0.080)	-	-	-	-	Support - this is a standard technical initiative.

Annex A: Budget 2026 Technical Package

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17396	Attorney-General	Expense Transfer - Law Officer Functions MCA from 2025/26 to the next three financial years	This initiative seeks to transfer up to $2.7 million of budgeted funding in the Law Officer Functions MCA from 2025/26 to the next three financial years to fund the implementation of the legal practice management system (LPMS) and the financial management information system (FMIS). The proposed expense transfer will help ensure there is adequate funding in place to complete the system implementation phase and to cover the increased annual licensing costs for the next three financial years.	2.700	(2.700)	-	-	-	-	This initiative may constitute a policy decision to support reprioritisation. However, on balance we support inclusion in the Budget 26 technical package.
17492	Building and Construction	Transfer of residual MIQ Debt collection funding to the Economic Growth portfolio	This initiative seeks an in-principle decision to transfer residual funding for invoice and debt-related costs within the Isolation and Quarantine Management MCA under the Health portfolio in Vote Building and Construction to the Economic Growth portfolio as the costs would be better suited to be within a single appropriation for MBIE's non-department debt collection costs as it is part of BAU activites. This initiative relates to initiative #17493 in Vote Business, Science and Innovation.	-	-	-	-	-	-	Support - this is a standard technical initiative.
17495	Building and Construction	Building Regulatory System	This initiative updates the Building Regulation and Control MCA to include Occupational Licensing as a new category, and integrating the Executive functions and Building System Support category into this new category. This requires a transfer of funding from the existing Occupational Licensing appropriation within the same Vote.	53.938	(53.938)	-	-	-	-	Support - this is a standard technical initiative.
17470	Business, Science and Innovation	Transfer of funding from the Large Budget Screen Production to newly created MYA	This initiative transfers funding from the Large Budget Screen Production appropriation to a newly established New Zealand Screen Production Rebate-International MYA. The NZSPR - International is an uncapped and demand driven programme and a MYA allows greater flexibility to manage costs across financial years.	1,050.000	(1,050.000)	-	-	-	-	Support - this is a standard technical initiative.
17471	Business, Science and Innovation	Use of recovered funds from a MethaneSAT contract	This initiative re-allocates $1.350 million recovered from a MethaneSAT contract that was paid out in 2024/25 to the University of Auckland for future mission operation costs. The funding will be used for a discovery process towards forming an advanced technologies research platform on quantum technologies.	1.350	(1.350)	-	-	-	-	This initiative may constitute a policy decision to support reprioritisation. However, on balance we support inclusion in the Budget 26 technical package.

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17472	Business, Science and Innovation	IVL funding Data and Policy workstreams	This initiative requests a fiscally neutral transfer of funding to the Tourism Data and Analysis appropriation for the Tourism Data Leadership/System change of $0.275 million across 2025/26 and 2026/27. This relates to an August 2020 approval for a tourism data programme to include new data, such as on domestic tourism, and improved access to data, to be funded from the International Visitor Conservation and Tourism Levy fund. This initiative also seeks a fiscally neutral adjustment of $0.200 million to cover Tourism and Hospitality policy advice work on Freedom Camping Implementation reforms and Self-Contained Vehicle scheme.	0.475	(0.475)	-	-	-	-	Support - this is a standard technical initiative.
17473	Business, Science and Innovation	International Visitor Levy Collection fees	This initiative seeks a forecast increase funded by increased IVL revenue to avoid breaching the appropriation as a result of increase in bank charges. The increase in bank charges is a result of higher levies and tourism volumes resulting in increased Visa card payments.	3.900	-	3.900	-	-	-	Support - this is a standard technical initiative. Funding is provided through hypothecated revenue from the International Visitor Levy rather than Budget allowances so the technical process is appropriate.
17474	Business, Science and Innovation	Administration funding to manage Nga Haerenga, The New Zealand Cycle Trail Fund	This initiative seeks a transfer from the New Zealand Cycle Trail (NZCT) Fund to the Tourism Hospitality Branch's departmental baseline allocation to avoid a breach in appropriation. The potential breach is a result of change to how the administrative costs are funded as a result of baseline fiscal savings and reprioritisation initatives.	0.200	(0.200)	-	-	-	-	Support - this is a standard technical initiative.
17475	Business, Science and Innovation	In Principle Expense Transfer for the RIF Supercritical Geothermal programme investigation and feasibility	This initiative seeks an in-principle expense transfer of up to $3.500 million from 2025/26 to 2026/27 to support the Regional Infrastructure Fund (RIF) investigation and feasibility for the Supercritical Geothermal projects being extended into 2026/27 and requiring programme support into the next financial year for the contracting phases on the capital programme. Note that this is in addition to an in-principle expense transfer of up to $1.700 million approved at MBU for the Energy Bridge.	-	-	-	-	-	-	Support - this is a standard technical initiative.

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17476	Business, Science and Innovation	In Principle Expense Transfer for Regional Infrastructure Fund Drydock programme management	This initiative seeks an in-principle expense transfer of up to $2.000 million from 2025/26 to 2026/27 as the Regional Infrastructure Fund project deliverables for the Northland Drydock is now expected to shift into later months and the funding required in 2026/27 to complete the work to phase with the Preferred Delivery Partner.	-	-	-	-	-	-	Support - this is a standard technical initiative.
17477	Business, Science and Innovation	In Principle Expense Transfer for Regional Development New Gas to Market Administration	This initiative seeks an in-principle transfer of $0.500 million operating for the Commercial Co Investment to Bring New Gas to Market, approved 20 November 2025. Capital project approvals are expected from Q1 2026/27 following application assessment. Note that this is in addition to an in-principle transfer of up to $50.000 million capital and $1.000 million operating approved at MBU.	-	-	-	-	-	-	Support - this is a standard technical initiative.
17493	Business, Science and Innovation	Transfer of residual MIQ Debt collection funding to the Economic Development Growth portfolio	This initiative seeks an in-principle decision to transfers residual funding for invoice and debt-related costs within the Isolation and Quarantine Management MCA under the Health portfolio in Vote Building and Construction to the Economic Growth portfolio as the costs would be better suited to be within a single appropriation for MBIE's non-department debt collection costs as it is part of BAU activites. This initiative relates to initiative #17492 in Vote Building and Construction.	-	-	-	-	-	-	Support - this is a standard technical initiative.
17500	Business, Science and Innovation	Meeting the Crown’s obligations for royalty payments	This initiative establishes a new appropriation to provide authority to spend where the Crown has a commitment to distribute royalty payments arising from the mining of the Crown Minerals Estate under a Treaty settlement. There are a few settlements that have been passed into law or are still under negotiation that provide for royalties to be distributed to iwi in specific circumstances.	0.200	-	0.200	-	-	-	Support - this is a standard technical initiative. We note that this initiative will have a small negative OBEGALx impact.

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17506	Business, Science and Innovation	Funding to support Standards NZ's project to Adopt International Standards for New Zealand	This initiative reflects an increase to appropriations as a result of funding contributions from DPMC across 2025/26 and 2026/27 to support Standard NZ's projects - Boosting NZ participation in international standards committees and adopt international standards for New Zealand, with flexibility for the Cyber Security Governance Group to fund participation.	0.831	(0.831)	-	-	-	-	Support - this is a standard technical initiative.
17509	Business, Science and Innovation	Acquisition of MetService 2025-2027	This initiative is to create a new MYA and transfer funding from the original Science, Innovation and Technology: NIWA Acquisition of MetService 2025-2027 MYA. From 1 July 2025, the National Institute of Water and Atmospheric Research (NIWA) and the Institute of Geological and Nuclear Science Limited (GNS) merged to establish New Zealand Institute for Earth Science Limited. The existing MYA for the acquisition of MetService references NIWA in both the title and the scope and therefore an MYA with the new legal name will need to be established to avoid a technical breach of appropriation.	-	-	-	5.000	(5.000)	-	Support - this is a standard technical initiative.
17511	Business, Science and Innovation	Levy Funding Electricity Authority's Appropriation	This initiative reflects the Minister of Energy's approval in March 2026 to increase the Electricity Authority's levy funding by $0.8 million for 2026/27 onwards. This is to ensure the Authority can meet contractual inflation-related increased for third-party providers.	3.200	-	3.200	-	-	-	Support - this is a standard technical initiative. Funding is provided through levy funding rather than Budget allowances so the technical process is appropriate.
17513	Business, Science and Innovation	[33], [37]	This initiative requests a $3.920 million front-loading of expenditure [33], [37]	3.920	(3.920)	-	-	-	-	Support - this is a standard technical initiative. [33], [37]
17517	Business, Science and Innovation	Electricity Authority baseline outyear correction	This initiative seeks to correct an error as a decrease in 2027/28 only of $6.1 million agreed to in Budget 2024 was incorrectly rolled out into outyears. To correct this, $6.1 million will need to be added back from 2028/29 onwards.	12.200	-	12.200	-	-	-	Support - this is a standard technical initiative. We note that this initiative will have a negative OBEGALx impact.

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17518	Business, Science and Innovation	IEA Oil Stocks outyear correction - part 1	This initiative seeks a correction as during MBU in 2024, a total of $145 million for the period 2024/25 to 2028/29 was transferred to the Energy: Implementation of Policies & Programmes for Fuel Security & Fuel Emergency Management 2024–2029 MYA. The outyear rollover in 2028/29 of $(29) million was incorrectly rolled in 2029/30 and requires correction.	29.000	-	29.000	-	-	-	Support - this is a standard technical initiative. We note that this initiative will have a negative OBEGALx impact.
17519	Business, Science and Innovation	IEA Oil Stocks outyear correction - part 2	This initiative seeks a technical correction as during MBU in 2025, $765k was transferred to the Policy Advice and Related Services to Ministers MCA – Policy Advice and Related Services to Ministers – Energy on an annual basis for Support fuel resilience activities. The $765k adjustment in 2028/29 was incorrectly applied against Energy: Management of IEA Oil Stocks instead of Energy: Implementation of Policies & Programmes for Fuel Security & Fuel Emergency Management 2024–2029 – MYA. A correction is therefore required for this entry.	0.765	(0.765)	-	-	-	-	Support - this is a standard technical initiative.
17520	Business, Science and Innovation	New category for the 'Media and Communications: Services for Deaf, Hearing Impaired and Speech Impaired People MCA	This initiative establishes a new category in the Media and Communications: Services for Deaf, Hearing Impaired and Speech Impaired People MCA as this is required to enable delivery of the procurement process for a new contracted service, to ensure continued provision of relay services for people who are deaf, hard of hearing or have other communications difficulties. The Ministry of Business, Innovation and Employment procures this from specialist external providers. A fiscally neutral adjustment across 2025/26 and 2026/27 is required to fund this. This adjustment is fiscally neutral on consolidation to the Crown because the increase is funded through a surplus in the Telecommunications Development Levy.	0.889	-	0.889	-	-	-	Support - this is a standard technical initiative. Funding is provided through levy funding rather than Budget allowances so the technical process is appropriate.
17478	Conservation	International Visitor Conservation and Tourism Levy – Rephasing of Conservation Funding	This initiative will reallocate $10.578 million of departmental operating funding from 2025/26 to 2026/27 to continue the delivery of existing IVL projects.	10.578	(10.578)	-	-	-	-	Support - this is a standard technical initiative.

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17379	Courts	Pacific Justice Sector Phase 2 Program Funding	This initiative delivers the Pacific Justice Sector Programme through Te Kura Kaiwhakawā / Institute of Judicial Studies, administered by the Ministry of Justice. The Ministry of Foreign Affairs and Trade has approved funding for Phase Two of the programme.	11.800	(11.800)	-	-	-	-	Support - this is a standard technical initiative.
17420	Courts	Seismic Strengthening of Hamilton District Court and Wellington High Court	This initiative seeks to rephase the funding for the Minsitry of Justice's Seismic Strengthening Programme from 2025/26 to 2028/29. The rephase is required due to updated expected timing of the decanting strategy for Hamilton District Court. It also seeks an in-principle transfer of $5.7 million due to delays in the start of Hamilton and Wellington District Court seismic projects.	0.400	(0.400)	-	-	-	-	Support - this is a standard technical initiative.
17537	Courts	Fiscally Neutral Adjustment to Manage Legal Aid Cost Pressures	This initiative decreases appropriations in Vote Courts by $10.0 million in 2025/26 to manage Legal Aid Cost pressures in Vote Justice.	-	(10.000)	(10.000)	-	-	-	Support - this is a standard technical initiative. This intiative is fiscally neutral as it is offset by initiative #17377 in Vote Justice.
17538	Courts	Fiscally Neutral Adjustment to Support Online Safety and Digital Wellbeing	This initiative decreases the District Court Services category of a Vote Courts appropriation by $0.5 million in 2025/26 to manage a one-off cost pressure in Vote Justice associated with online safety and digital wellbeing.	-	(0.500)	(0.500)	-	-	-	Support - this is a standard technical initiative. This intiative is fiscally neutral as it is offset by initiative #17438 in Vote Justice.
17398	Customs	New Zealand Customs Service - Transfer of Savings to Address Critical Cost Pressures	This initiative seeks to transfer current year financial savings generated through Customs' fiscal sustainability programme to address cost pressures in 2026/27 and 2027/28.	2.603	(2.603)	-	-	-	-	This initiative may constitute a policy decision to support reprioritisation. However, on balance we support inclusion in the Budget 26 technical package.
17497	Defence Force	Vote Defence Force - Alignment of Funding to the Delivery of Outputs and re-establishment of a Multi-Year Appropriation	This initiative makes fiscally neutral adjustments to align Vote Defence Force baselines with forecast expenditure. It also establishes a Multi-Year Appropriation (MYA) relating to the unwind of the discount rate of the liability for veterans' entitlements, to succeed the current MYA which expires on 30 June 2026.	0.144	(0.144)	-	-	-	-	Support - this is a standard technical initiative.
17410	Disability Support Services	Revision of appropriation category scope - Community Capacity and Support	This initiative seeks a change to the appropriation scope for the Disability Support Services MCA, Community Capacity and Support category.	-	-	-	-	-	-	Support - this is a standard technical initiative.

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17411	Disability Support Services	Rephasing of IT related costs	This initiative seeks one-off transfer of funding for IT change and transformation, as well as funding related to the Royal Commission of Inquiry into Abuse in State Care response to build a quality management system.	4.811	(4.811)	-	-	-	-	Support - this is a standard technical initiative.
17481	Disability Support Services	Transfer of Disability Support Services funds to support fiscal sustainability objectives across the forecast period	This initiative seeks in principle agreement to transfer up to $200m of Disability Support Services funding from 2025/26 to 2027/28 from underspends. This comes from successful budgetary controls recently implemented, and a cautious approach as changes to residential pricing and flexible funding are implemented. Ongoing work will build robust forecast and budget controls based on real-time data that can ensure growth is sustainable and predictable. If DSS are able to transfer funding to the 2027/28 year, a better approach can be taken towards funding cost pressures in B28. Additionally agreement is sought to enable a forward transfer of Disability related legal expenses.	-	-	-	-	-	-	We support this initiative, although you are receiving separate advice on this as part of the Weekly Budget Package Development Treasury Report this week [T2026/642 refers].

[37], [38]

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17360	Education	Teacher Aide Funding - Transfer from Ministry to Crown	This initiative will transfer Teacher Aide funding from departmental appropriations to non-departmental appropriations where the Ministry acts as the fundholder but is not responsible for delivery of services. Teacher Aide funding allows schools to provide targeted support to students with learning support and health needs. A new appropriation structure is being implemented from 2026/27 and as part of that process it has been identified this direct assistance is more characteristic of non-departmental expenditure.	617.255	(617.255)	-	-	-	-	Support - this is a standard technical initiative.
17365	Education	Positive Behaviour for Learning Incredible Years Transfer from Ministry to Crown	This initiative will move funding for Positive Behaviour for Learning (PB4L) Incredible Years from departmental appropriations to non-departmental appropriations. Incredible Years provides support for tamariki from Years 0 to 8, their caregivers and whānau, and teachers to improve tamariki communication skills, emotional regulation, and parental wellbeing. A new appropriation structure is being implemented from 2026/27 and as part of that process it has been identified the programme is more characteristic of non-departmental expenditure.	34.240	(34.240)	-	-	-	-	Support - this is a standard technical initiative.
17366	Education	Early Intervention Specialist Service Funding - Transfer from Ministry to Crown	This initiative will transfer Early Intervention Specialist Service funding from departmental appropriations to non-departmental appropriations. This funding enables external service providers to work directly with families and early childhood educators to support the learning and development of young children with additional needs. A new appropriation structure is being implemented from 2026/27 and as part of that process it has been identified this assistance is more characteristic of non-departmental expenditure.	29.424	(29.424)	-	-	-	-	Support - this is a standard technical initiative.

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17390	Education	Early Oral Language – Rephasing Sector Resources and Oral Language Tool	This initiative will revise allocation and timing of Budget 2025 funding for the development of oral language resources for Early Childhood Education teachers and the piloting of a tool to assess children's oral language development. Resource development was originally appropriated under departmental outputs; however, it is now appropriately reflected under non-departmental. Funding to pilot the tool needs to be brought forward to align with the planned piloting period.	1.534	(1.534)	-	-	-	-	Support - this is a standard technical initiative.
17391	Education	Tackling Maths Achievement - Rephasing Funding of Maths Resources	This initiative transfers funding from 2025/26 to 2026/27 and provides a fiscally neutral adjustment for maths and pāngarau resources as part of "Tackling Maths Achievement". Year 0-8 resources are being rewritten following the October 2025 Mathematics and Statistics update that requires a full set of updated materials to be available for schools by 2027. New digital resources for Years 9 and 10 will include digital textbooks and workbooks guidance for teachers.	6.500	(6.500)	-	-	-	-	Support - this is a standard technical initiative.
17394	Education	Expanding Critical Local Histories - Paused Delivery	This initiative will transfer funding from 2025/26 to 2027/28 for critical local histories, which involves working with local iwi and hapū to support development of culturally relevant history curricular. To ensure that these resources are aligned to the new curriculum, delivery has been paused until the social sciences learning area is finalised in August 2026.	2.230	(2.230)	-	-	-	-	Support - this is a standard technical initiative.
17401	Education	Science and Pūtaiao Kits for Years 0 to 8 - Update Spending Profile	This initiative will update the spending profile for the science and pūtaiao kits initiative to reflect the final contract and agreed deliverables, including making kits available to all schools and kura and ensuring teachers are trained in their use. In Budget 2025 the initial allocations were based on the best available information. But while the subsequent procurement process has secured the intended services, the timing of expenditure is substantially different to current baselines.	7.246	(7.246)	-	-	-	-	Support - this is a standard technical initiative.

Annex A: Budget 2026 Technical Package

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17437	Education	Integrated Schools – Rephase Funding for Roll Growth	This initiative will transfer roll growth funding for integrated schools from 2025/26 to 2026/27. Submissions from integrated schools proprietors have not been received and assessed yet, so it is likely that funds will not be released until at least July, requiring the budget to be slightly rephased.	-	-	-	7.300	(7.300)	-	Support - this is a standard technical initiative.
17441	Education	Retention of Legal Proceeds to Meet Further Litigation Costs	This initiative will provide funding for additional legal action as appropriate against parties involved in the design and construction of the defective buildings to protect Crown assets or to partially offset the cost of the remediation programme for repair of defective buildings. This cost will be offset by retention of legal recoveries.	2.000	(2.000)	-	-	-	-	Support - this is a standard technical initiative.
17444	Education	Education Demand-Driven Forecasts - Increased Provision for Managing Risk	This initiative provides increased authority for demand-driven forecasts in Vote Education (comprising teacher salaries, schools' operational grants and early learning subsidies) to reduce potential risks of unappropriated expenditure.	78.766	-	78.766	-	-	-	Support - this is a standard technical initiative. We note this initiative will not have a negative impact on forecast OBEGALx, as this provides authority for a buffer for the appropriation to manage the risk of unappropriated expenditure, not a forecast increase in expenses.
17446	Education	Early Intervention Service Transfer of Funding from Departmental to Non-Departmental	This initiative responds to the Minister of Education's agreement to a strengthened mixed-market model for specialist learning support services from July 2026. Through the Budget 2025 Learning Support - Early Intervention Service initiative funding was provided to increase Ministry staffing to support the expansion of the Early Intervention Service (EIS) and meet rising demand. However some of that funding will be used to enable outsourcing under this revised model. Fiscally neutral adjustments from departmental funding to non-departmental funding are therefore required from 2026/27.	32.680	(32.680)	-	-	-	-	Support - this is a standard technical initiative.

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17458	Education	Early Intervention Service: Transfer Roles to 2026/27	This initiative will transfer the 36.5 Full Time Equivalents (FTE) funding not recruited from the Budget 2025 Learning Support - Early Intervention Service (EIS) initiative, which was deferred while the Ministry completed cost modelling and implementation work for EIS outsourcing options. Recruitment was intentionally paused pending this analysis. To align the FTE funding with the updated implementation timeline, an expense transfer from 2025/26 to 2026/27 is now required.	2.454	(2.454)	-	-	-	-	Support - this is a standard technical initiative.
17482	Education	Stafford v Attorney General Land Transfer - Adjustment for School Board Assets	This initiative will derecognise property owned by school boards-of-trustees rather than the Crown where that has been transferred to the trust established by the Plaintiff as part of the resolution of the Stafford v Attorney-General litigation. The initiative will be fiscally neutral, with the cost being offset by a saving under a similar Departmental Other Expense appropriation.	2.800	(2.800)	-	-	-	-	Support - this is a standard technical initiative.
17504	Education	New Zealand School Property Agency - Initial Transfer of Assets	This initiative reflects the transfer of school property assets from the Ministry of Education to the New Zealand School Property Agency in anticipation of the establishment of the new agency that will take responsibility for management of school property, delivery of buildings and maintenance and administration of the portfolio.	-	-	-	32,235.000	(32,235.000)	-	Support - this is a standard technical initiative.

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17507	Education	Realignment of Baseline Savings Targets	This initiative will implement several adjustments against output appropriations in 2025/26. The Ministry is committed to delivering on its baseline savings. Savings targets were set early, as part of the development of the 2025/26 Estimates. Programmes were implemented as part of the Operational Improvement Programme and through work on driving greater fiscal constraints we are on target to deliver on these savings across the departmental categories. However, a fiscally neutral adjustment of $39.500 million is sought against several departmental and non-departmental appropriations to more accurately reflect forecasted outturn. This is a one-off transfer and future work savings programmes will be more aligned to the new appropriations.	39.500	(39.500)	-	-	-	-	Support - this is a standard technical initiative.
17544	Education	Charter Schools - Funding for Writing off Assets of State Schools Converting to Charter Schools	This initiative transfers funding between financial years (and between categories within Charter Schools | Kura Hourua MCA) to meet the cost of writing off assets from former state schools being transferred to sponsors of charter schools. This is consistent with the expectation from the Minister of Finance that these additional costs for converting schools will be met from existing baselines. Also included is provision for expense transfers in-principle if the original estimated costs are insufficient to meet the write-offs in full.	12.500	(12.500)	-	-	-	-	Support - this is a standard technical initiative.
17428	Education Review Office	IPECT - transfer from 2025/2026 to 2026/27	This initiative seeks an in-principle transfer of operating funding to manage temporary cost pressures of up to $1.610 million from 2025/26 to 2026/27. The Education Review Office is also seeking early confirmation of the IPECT as the projects are planned to start before June and may straddle the two financial years.	-	-	-	-	-	-	Support - this is a standard technical initiative.

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17413	Environment	Supporting Equitable Transitions and Climate Resilience for Māori - MYA	This initiative seeks approval to extend non-departmental multi-year appropriation: Supporting Equitable Transitions and Climate Resilience for Māori (Māori Climate Platform) for one additional year to 30 June 2027.	-	-	-	-	-	-	Support - this is a standard technical initiative.
17419	Finance	Participation in Dividend Reinvestment Plans by the Mixed Ownership Model Companies	This initiative creates a new multi-year appropriation to supersede the existing multi-year appropriation, which is set to expire on 30 June 2027. The appropriation is required to allow the Crown to continue to meet its obligations under the existing policy settings in relation to participation in dividend reinvestment plans by the mixed ownership model companies.	-	-	-	-	-	-	Support - this is a standard technical initiative.
17422	Finance	Impairment of Investments - Extension of Multi-Year Appropriation	This initiative is to extend the Impairment of Investments multi-year appropriation from 30 June 2026 to 30 June 2028.	-	-	-	-	-	-	Support - this is a standard technical initiative.
17457	Finance	Crown Company Monitoring Replacement Appropriation	This initiative is to approve a new appropriation to replace the existing multi-category appropriation where the categories have now been merged.	-	-	-	-	-	-	Support - this is a standard technical initiative.
17460	Finance	New MYA for Central Crown Infrastructure Delivery Agency - Operating	This initiative seeks to establish a new MYA and a funding transfer from the old MYA to the newly established MYA. An MYA was established in 2022, providing $100m operating funding for Crown Infrastructure Delivery Ltd (CID) for four years, expiring 1 Jan 2027. Approximately $41m of that funding remains. The initiative requests $35m of funding be transferred (on a fiscally neutral basis), from the old to the new MYA, leaving around $6m in the old MYA for the remainder of 2025/26, with any residual balance at 30 June 2026 being transferred to the new MYA at year end. CID is transitioning to a cost recovery funding model but will continue to incur costs for legacy projects being delivered on a no-fee basis, and it continues to perform a system stewardship role, which might not be fully recovered.	23.500	(23.500)	-	-	-	-	Support - this is a standard technical initiative.

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
[33], [37]										
[37]										
17552	Finance	New Zealand Superannuation Fund Contributions - Changes to Forecast	This initiative aligns forecast New Zealand Superannuation contributions to the updated amounts as calculated by the formula set out in section 43 of the New Zealand Superannuation and Retirement Income Act 2001. Cabinet has previously agreed that these adjustments are technical in nature and do not count against Budget allowances. A preliminary revised forecast shows an increased requirement for funding.	-	-	-	2,366.000	-	2,366.000	Support - this is a standard technical initiative.

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17464	Forestry	Changes to Cost Allocations – Fiscally Neutral Transfer	This initiative transfers funding between appropriations to recognise changes from a review of the cost drivers used to allocate costs to appropriations.	0.500	(0.500)	-	-	-	-	Support - this is a standard technical initiative.
17479	Forestry	Cyclone Gabrielle Response and Recovery- Expense Transfer	This initiative transfers existing funding from the current financial year to continue the Woody Debris Programme in Gisborne region. Gisborne District Council's Tairāwhiti Woody Debris Programme's 2025/26 reforecast identified a material underspend driven by reassessment and repivoting following the 2026 January storm events. The storm events have reinforced that risk is more effectively managed at source, rather than through downstream river clearance interventions, hence prompting a repivoting of the programme delivery and budget across 25/26 and 26/27.	8.000	(8.000)	-	-	-	-	Support - this is a standard technical initiative.
17368	Health	Problem Gambling Memorandum Account Residual Deficit Write-off	This initiative seeks a capital injection of $0.707 million to write off the residual deficit remaining in the Problem Gambling memorandum account which was closed in 2019. This capital injection has a negative impact on Net Core Crown Debt.	-	-	-	0.707	-	0.707	Support - this is a standard technical initiative. We note this initiative will have a negative net core Crown debt impact.
17371	Health	Write off Investment in Crown Entity Balances	This initiative establishes a non-cash operating appropriation of $17.730 million in 2025/26 to write off three fully impaired Crown investments remaining on Vote Health's non-departmental balance sheet. These are capital investments in three Crown entities where the entities that have either been taken over by another entity or disestablished. A total investments balance of $17.730 million is required to be written off, including investments in Residual health Management Unit of $16.130 million, Health Promotion Agency of $1.300 million and Share in Health Benefits Limited of $0.300 million.	17.730	-	17.730	-	-	-	Support - this is a standard technical initiative. We note that this initiative will have a negative OBEGALx impact.

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17451	Housing and Urban Development	Establishing a new multi-year appropriation for the Kainga Ora Land Programme	This initiative establishes a new multi-year appropriation for the Kainga Ora Land Programme to supersede the current MYA which expires on 30 June 2026. The appropriation will fund operating expenditure including write downs incurred in the facilitation, acquisition, and development of land and residential properties through Kāinga Ora which is an ongoing programme that continues beyond 30 June 2026. Funding will be transferred from the existing MYA to the new MYA in a fiscally neutral manner.	191.200	(191.200)	-	-	-	-	Support - this is a standard technical initiative.
17452	Housing and Urban Development	Transfer of funding to meet operational lease costs	This initiative is implements the signed agreement between the Ministry of Housing and Urban Development (HUD) and Land Information New Zealand (LINZ) relating to accommodation and lease arrangements at 7 Waterloo Quay, Wellington. As part of this arrangement, LINZ assumes responsibility for costs previously met by HUD. This initiative is related to initiaive #17362 in Vote Lands.	-	(1.100)	(1.100)	-	-	-	Support - this is a standard technical initiative. This initiative is fiscally neutral as it is offset by initiative #17362 in Vote Lands.
17461	Housing and Urban Development	Refinancing of Kāinga Ora - Homes and Communities and Housing New Zealand Limited Debt forecasting adjustment	This initiative rephases the profile in the Non-Departmental Capital Expenditure Appropriation: "Refinancing of Kainga Ora - Homes and Communities and Housing New Zealand Limited Debt" in line with revised forecasts.	-	-	-	1,670.364	-	1,670.364	Support - this is a standard technical initiative. We note this initiative does not have a fiscal impact as this aligns the appropriation with what is already in the forecasts.
17463	Housing and Urban Development	Establishing a new appropriation for Tāmaki Regeneration Company	This initiative establishes a new non-departmental capital expenditure appropriation to fund the Tāmaki housing delivery programme from 2026/27 to 2028/29 and transfers funding from the current multi-year capital appropriation that expires on 30 June 2027.	-	-	-	411.900	(411.900)	-	Support - this is a standard technical initiative.

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17465	Housing and Urban Development	Establishing a new multi-category appropriation for the Housing Acceleration Fund	This initiative establishes a new multi-category appropriation to supersede the current Housing Acceleration Fund (HAF) multi-year, multi-category appropriation, which expires on 30 June 2026. Cabinet has previously noted that forecast expenditure for components of HAF, including the Māori Infrastructure Fund, extends beyond the current appropriation end date, creating a structural mismatch between programme delivery and appropriation life. Establishing a new appropriation would ensure continuity of funding for existing contractual commitments and pipeline projects. Funding will be transferred from the existing MYMCA to the new MCA in a fiscally neutral manner.	949.000	(949.000)	-	394.800	(394.800)	-	Support - this is a standard technical initiative.
17467	Housing and Urban Development	Establishing a new multi-year appropriation for Land for Housing Operations	This initiative establishes a new multi-year appropriation for the Kainga Ora Land Programme to supersede the current MYA which expires on 30 June 2026. The appropriation will fund operating expenditure incurred in the facilitation, acquisition, and development of land and residential properties, through the Land for Housing Programme which continues beyond 30 June 2026. Funding will be transferred from the existing MYA to the new MYA in a fiscally neutral manner.	10.000	(10.000)	-	-	-	-	Support - this is a standard technical initiative.
17468	Housing and Urban Development	Adjustments to the Housing Infrastructure Fund Loans Appropriation	This initiative adjusts the Housing Infrastructure Fund Loans to align with decisions made by Ministers to implement drawstops to the Auckland northwest, Waikato Te Kauwhata and Queenstown Quail Rise loans. The relevant capital savings impacts have been reflected in the fiscal forecasts from Budget 25 onwards and so the adjustments sought are fiscally neutral.	-	-	-	-	(169.278)	(169.278)	Support - this is a standard technical initiative. We note this initiative does not have a fiscal impact as this aligns the appropriation with what is already in the forecasts.

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17418	Internal Affairs	Premier House Remedial Work	This initiative seeks an in-principal expense transfer of up to a maximum of $0.200 million associated with this project from 2025/26 to 2026/27 to complete the repairs. The Department of Internal Affairs manages Crown owned Ministerial residences. Remediation work to address deferred maintenance is progressing, however the extent of repairs required is more significant than anticipated in some areas. This means completion has been impacted by factors such as engineering, design and consent requirements, with longer than usual processing timeframes. Contributing to delays are access constraints limiting when contractors can enter the properties, and availability of specialist contractors.	-	-	-	0.200	(0.200)	-	Support - this is a standard technical initiative.
17427	Internal Affairs	Language Assistance Services - Technical Correction of Funding Source	This initiative seeks to correct a technical error to ensure the Language Assistance Services (LAS) appropriation reflects the correct funding source.In February 2025, accountability for the LAS programme and its appropriation transferred from the Ministry of Business, Innovation and Employment to the Ministry for Ethnic Communities. LAS is funded through the ringfencing of unused and expired Pre-purchased English Language Tuition fees paid by migrants who did not meet visa English language requirements. At the time, the appropriation was incorrectly transferred as funded by revenue other instead of revenue Crown.	0.725	-	0.725	-	-	-	Support - this is a standard technical initiative. We note that this initiative will have a small negative OBEGALx impact.

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17453	Internal Affairs	Civil Registration Systems Replacement - Transfer of Funding to 2026/27	This initiative proposes an expense transfer of $0.362 million from 2025/26 to 2026/27 and an in-principle expense transfer up to a maximum of $1.500 million from 2025/26 to 2026/27 to progress a business case for investment in modernising the civil registration system. Civil registration is the system by which a government records its citizens' and residents' vital events and is the cornerstone of all identity and life services. The Department received permission to proceed with a business case in November 2025, accordingly work will not be completed in 2025/26 as the Department needs to develop a business case that robustly takes into account the lessons from the previous workstream and ensures a robust case for investment.	0.362	(0.362)	-	-	-	-	Support - this is a standard technical initiative.
17454	Internal Affairs	Royal Commission of Inquiry into Abuse in Care - Transfer of Funding to 2026/27	This initiative transfers funding from 2025/26 to 2026/27 to fund current and future litigation along with the archival of over one million files. The Royal Commission of Inquiry into Abuse in State Care and in the Care of Faith-based Institutions has delivered its final report, and there is an application by a Faith-based institution for judicial review currently with the High Court. [36]	2.000	(2.000)	-	-	-	-	Support - this is a standard technical initiative.

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17455	Internal Affairs	Anti-Money Laundering and Countering Financing of Terrorism: Funding to Establish a Single Supervisor	This initiative seeks agreement to fund the transition costs associated with establishing the Department of Internal Affairs (Department) as New Zealand's single supervisor for the Anti-Money Laundering and Countering Financing of Terrorism regulatory system. Cabinet noted that if transition costs could not be met from within the Department's baseline, it should be funded by fiscally neutral front-loading of spending from existing departmental output expense appropriations. Due to delays in the Single Supervisor and National Strategy programmes, we seek to use any Crown funded underspend in the 2025/26 for the Regulatory Services Multi-Category Appropriation is transferred into 2026/27 to mitigate any risks associated with further delays in the levy.	-	-	-	-	-	-	Support - this is a standard technical initiative.
17456	Internal Affairs	Deep-Ocean Assessment and Reporting of Tsunami (DART) Buoys Maintenance: Timing and Funding Alignment	This initiative seeks an actual expense transfer of $4.5 million and an in-principle expense transfer of up to a maximum of $1.2 million from 2025/26 to 2026/27 to align funding with the maintenance programme forecast. The Deep-Ocean Assessment and Reporting of Tsunami (DART) buoys network enhances New Zealand's ability to monitor, detect and warn of tsunami. Maintenance timing is influenced by shipping constraints, specialist technical resource availability, and actual asset condition. Buoys are degrading faster than expected, which is likely to increase the volume and frequency of maintenance required in outyears to keep the network within specification and avoid unplanned failures.	4.500	(4.500)	-	-	-	-	Support - this is a standard technical initiative.

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17483	Internal Affairs	Machinery of Government Changes - Internal Affairs	This initiative transfers all underspends within in the Policy and Related Services Multi-Category appropriation from 2025/26 to 2026/27 to meet change management costs. In December 2025, Cabinet agreed to Machinery of Government changes that impact Vote Internal Affairs. These changes will result in change management costs for the Department of Internal Affairs, some of which will fall in 2026/27.	-	-	-	-	-	-	Support - this is a standard technical initiative.
17484	Internal Affairs	Machinery of Government Changes - Local Government	This initiative reprioritises funding to meet change management costs. In December 2025, Cabinet agreed to Machinery of Government changes that impact Vote Internal Affairs. These changes will result in change management costs for the Department of Internal Affairs, some of which will fall in 2026/27.	0.200	(0.200)	-	-	-	-	Support - this is a standard technical initiative.
17485	Internal Affairs	Simplifying Local Government	This initiative seeks a transfer of funding due to changes in the strategic direction of the Simplifying Local Government programme, which means the report back has been deferred and consequently the work programme will extend into 2026/27.	2.000	(2.000)	-	-	-	-	Support - this is a standard technical initiative.
17486	Internal Affairs	Crown-owned Assets at Lake Taupō – Depreciation and Maintenance Costs	This initiative seeks approval to carry forward underspend from 2025/26 to 2026/27, given the potential for delays, including weather related constraints and third-party contractor availabilty for funding that was approved to undertake urgent maintenance required to address health and safety issues at Lake Taupō. The maintenance work is dependent on favourable weather conditions and the availability of suitable contractors.	-	-	-	-	-	-	Support - this is a standard technical initiative.
17487	Internal Affairs	Local Water Done Well	This initiative seeks approval to carry forward funding for the Local Water Done Well programme from 2025/26 to 2026/27 to ensure it is appropriately resourced to maintain continuity of policy support and operational delivery of the Water Services Delivery Plans.	-	-	-	-	-	-	Support - this is a standard technical initiative.

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17489	Internal Affairs	Emergency Management and Recovery - Costs Associated with Coronial and Other Inquiries	This initiative seeks an in-principal expense transfer of up to a maximum of $0.3 million from 2025/26 to 2026/27 to meet the costs associated with responding to multiple inquiries.The timing and scale of legal costs associated with the Whakaari White Island inquiry, the North Island Severe Weather Event (NISWE) coronial inquiry and Waitangi Tribunal - Climate Change Priority inquiry remain uncertain, with several activities expending into 2026/27. For example, the Whakaari inquiry is scheduled for a 10-week hearing in late 2026, following timetabling confirmed in December 2025. Costs must be met as proceedings progress.	-	-	-	-	-	-	Support - this is a standard technical initiative.
17377	Justice	Legal Aid Cost Pressure	This initiative relates to rising demand and greater case complexity in Legal Aid. Current forecasts indicate that Legal Aid expenditure will exceed its existing appropriation. To manage this cost pressure, a one off fiscally neutral adjustment is proposed from Court and Court-related Costs to Legal Aid.	10.000	-	10.000	-	-	-	Support - this is a standard technical initiative. This intiative is fiscally neutral as it is offset by initiative #17537 in Vote Courts.
17436	Justice	Firearms Safety establishment	This initiative supports the implementation programme for the New Firearms Safety New Zealand to ensure there is funding available in 2026/27 for the current timeline for estabilshment of of the new Agency. Funding is sought to be transferred from Policy Advice in 2025/26 to the Establishing the Independent Statutory Agency for Firearms Safety appropriation in 2026/27.	0.500	(0.500)	-	-	-	-	Support - this is a standard technical initiative.
17438	Justice	Community Harm Reduction Cost Pressure	This initiative will provide funding for Community Harm Reduction services. Due to rising demand Netsafe will exceed the appropriated amount for the current financial year.	0.500	-	0.500	-	-	-	Support - this is a standard technical initiative. This intiative is fiscally neutral as it is offset by initiative #17538 in Vote Courts.
17361	Lands	Transfer of funding to maintain Lake Dunstan tourism infrastructure	This initiative is intended to achieve essential upgrades and maintenance of tourism infrastructure at LINZ-managed camping areas around Lake Dunstan.	2.000	-	2.000	4.000	(6.000)	(2.000)	Support - this is a standard technical initiative. We note that this initiative will have a small negative OBEGALx impact and a small positive net core Crown debt impact.

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17362	Lands	Transfer of funding to meet the operational lease cost	This initiative is implements the signed agreement between the Ministry of Housing and Urban Development (HUD) and Land Information New Zealand (LINZ) relating to accommodation and lease arrangements at 7 Waterloo Quay, Wellington. As part of this arrangement, LINZ assumes responsibility for costs previously met by HUD. This initiative is related to initiaive #17452 in Vote Housing and Urban Development.	1.100	-	1.100	-	-	-	This intiative is fiscally neutral as it is offset by initiative #17452 in Vote Housing and Urban Development. This is a standard technical initiative and we support inclusion in the Budget 26 technical package.
17363	Lands	Carrying Value of Future Liabilities	This initiative is intended to achieve recognition of the impact of increases in the carrying value of future liabilities resulting from being recorded on a discounted present value basis.	10.000	-	10.000	-	-	-	Support - this is a standard technical initiative. We note that this initiative will have a negative OBEGALx impact.
17364	Lands	Line of Credit facility extension	This initiative is intended to extend the existing line of credit facility balance, approved in Budget 2023, as the existing facility expires at the end of 2025/26. This facility provides a repayable Line of Credit of (up to) $43m over three years as a short-term fund to fund any memorandum account. LINZ will only draw down on the Line of Credit as needed.	-	-	-	43.000	-	43.000	While extending the timing for the line of credit may be a policy decision, it is fiscally neutral over the forecast period as any drawdown would be fully repaid within 10 years. On balance, we support inclusion in the Budget 26 technical package.
17370	Lands	SouthPAN Rephase	This Initiative is intended to achieve the rephasing of SouthPAN funding from 2025/26 into outyears, which is fiscally neutral over the life of the programme, through until 30 June 2041.	94.156	(143.546)	(49.390)	-	-	-	Support - this is a standard technical initiative. We note that this rephases operating expenditure beyond the forecast period, so reduces operating expenses within the forecast period.
17501	Oranga Tamariki	[38]		-	-	-	-	-	-	Support - this is a standard technical initiative.

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17510	Parliamentary Service	Appropriation Scope Changes	This initiative seeks agreement to amend the scope statement of appropriations following discussion with the Office of the Auditor General and Audit New Zealand.	-	-	-	-	-	-	Support - this is a standard technical initiative.
17417	Police	Road Safety Programme - PIMS	This initiative seeks a transfer $19.753m to the Road Safety Programme as most costs are related to Road Safety infringement activity. In June 2025, Cabinet approved $20m in 2025/26 for the replacement of Police Infringement Management Solution (PIMS), funded from 2024/25 surplus. In the 2026 March Baseline Update, Police have requested $11.014m in expense transfer to 2026/27 due to revised delivery timing. Although all funding sits in the Policing Services MCA, review shows most PIMS costs relate to Road Safety infringement activity, with only $0.247m tied to core policing.	19.753	(19.753)	-	-	-	-	Support - this is a standard technical initiative.
17449	Police	Road Safety Programme - Investing in Frontline Policing	This initaitive seeks to transfer relevant funding from the Police Services MCA to the Road Safety Programme appropriation across 2025/26 and outyears to ensure appropriations are aligned to the relevant costs. The $191.010 million appropriated over four years in Budget 2024 for the Investing in Frontline Policing programme was fully allocated to the Policing Services MCA. Subsequent analysis of the programme’s cost drivers and profile show that a material portion of activities and costs relate directly to road safety work that properly sits within the Road Safety Programme appropriation. No additional funding is being sought as part of this request.	39.003	(39.003)	-	-	-	-	Support - this is a standard technical initiative.

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17386	Public Service	Lake Alice underspend transfer to tagged operating contingency	This initaitive seeks approval to transfer unspent Lake Alice redress funding to the Implementing the Government's Response to the Royal Commission of Inquiry into Abuse in Care Tagged Operating Contingency and to rephase the funding profile. An underspend in support services funding is forecast; however, the final amount will not be known until the 2025/26 financial statements are completed. We therefore seek authorisation for any underspend to be transferred to the Implementing the Government's Response to the Royal Commission of Inquiry into Abuse in Care Tagged Operating Contingency following completion of the Public Service Commission's audited 2025/26 financial statements.	-	-	-	-	-	-	Support - this is a standard technical initiative.
17387	Public Service	Correction to the Addressing the Wrongs of the Past – Redress for Abuse in Care – Tagged Operating Contingency	This initative seeks a reduction in the Addressing the Wrongs of the Past – Redress for Abuse in Care - Tagged Operating Contingency and corresponding increase in the Responding to the Abuse in Care Inquiry appropriation. A mistake was made in the funding allocated to the tagged contingency, with the tagged contingency allocated more than intended.	1.212	-	1.212	-	-	-	Support - this is a standard technical initiative. Note this has no fiscal impact as the increase in operating expenses is offset by a decrease in a tagged operating contingency.
17388	Public Service	Rephasing of Making the Care System Safe – Building a Diverse, Capable and Safe Care Workforce tagged contingency	This initiative seeks to rephase the Making the Care System Safe – Building a Diverse, Capable and Safe Care Workforce Tagged Operating Contingency.	-	-	-	-	-	-	Support - this is a standard technical initiative.

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17442	Public Service	Public Service Commission - Rephasing of Baseline Funding	This initiative transfers funding from 2025/26 into outyears to help the Commission manage future cost pressures, surge expenditure, and to manage its depreciation cost profile. This includes a surge in chief executive recruitment expenditure in 2026/27 which results from no chief executive appointments during the election moratorium and the post-election period; additional expenditure in 2026/27 for bargaining pressures (such as the Minister’s ability under the new Healthy Future’s Act to require the Commissioner to lead priority health bargaining); remuneration pressures for Commission employees; and the phasing of depreciation over outyears.	1.114	(1.114)	-	-	-	-	Support - this is a standard technical initiative.
17502	Public Service	Drawdown of funding for development and establishment work on abuse in care claims in mental health facilities	This initiative seeks a drawdown of initial funding to support the development and establishment work required to extend the core State redress system to include claims for abuse in mental health facilities for the period 1 July 1993 to 30 June 2022.	0.500	-	0.500	-	-	-	Support - this is a standard technical initiative. Note this has no fiscal impact as the increase in operating expenses is sought from a tagged operating contingency.
17372	Social Development	Rephasing of youth health and wellbeing survey funding	This initiative seeks an expense transfer to better align the funding to the expected delivery timeframes. The Ministry of Social Development received funding for a Youth Health and Wellbeing Survey. The survey aims to collect data from young people on a range of areas including culture, ethnicity and family life, which will inform future key policy programmes to provide the best possible outcomes for young people.	1.000	(1.000)	-	-	-	-	Support - this is a standard technical initiative.

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17374	Social Development	Family and sexual violence transfers	This initiative seeks an expense transfer as a provider has contacted the Ministry of Social Development advising that the programme they are funded for will not be completed by 30 June 2026. A transfer is also required to support the costs of completing evaluations of Te Huringa o Te Ao and Whanau Resilience services and Elder Abuse and Response Services. The transfer of funds will also support intended activity to continue to build the evidence base for community services, including evaluation of Heartland services and Building Financial Capability services, as well as planned initiatives to address other gaps within the family and sexual violence services evidence base.	1.550	(1.550)	-	-	-	-	Support - this is a standard technical initiative.
17380	Social Development	Fiscally neutral adjustment for departmental appropriations to respond to changes in cost drivers	This initiative provides a fiscally neutral adjustment between appropriations to reflect changes in cost drivers during 2025/26. The Ministry of Social Development allocates costs to appropriations based on various cost drivers such as time spent on activities, volume data, and demand-driven services.	11.400	(11.400)	-	-	-	-	Support - this is a standard technical initiative.
17408	Social Development	Regional system leadership transfer	This initiative transfers underspends of $1.225 million from 2025/26 to 2026/27. The Regional System Leadership Framework (RSLF) gives effect to the Public Services Act 2020 and supports the mandate of the System Leader for Regional Public Services and the Regional Public Service Commissioners to deliver greater joined up regional priority planning and aims to embed regional partnerships with iwi, local government and communities for greater wellbeing resilience. It produces additional benefits of reducing cross-agency duplication, finding efficiencies and ensuring strategic cross agency investment is delivered to where it is most needed. MSD is projecting an underspend for the Regional System Leadership Framework initiative in 2025/26.	1.225	(1.225)	-	-	-	-	Support - this is a standard technical initiative.

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17409	Social Development	Appropriation scope wording update for the Enhancement and Promotion of SuperGold Cards appropriation	This initiative seeks to revise the wording for the Enhancement and Promotion of SuperGold Cards.	-	-	-	-	-	-	Support - this is a standard technical initiative.
17399	Social Investment	In Principle Expense and Capital Transfer for the Social Investment Fund	This initaitive seeks an in-principle expense transfer for underspent funding from the Social Investment Fund. This is to transfer funding from 2025/26 to outyears to meet contractual commitments. Provider readiness, establishment timeframes such as hiring staff, and ensuring data security have caused unavoidable delays in distributing funds.	-	-	-	-	-	-	Support - this is a standard technical initiative.
17412	Social Investment	In Principle Expense and Capital Transfer for Departmental Funding	This initiative seeks an in-principle expense transfer from 2025/26 to 2026/27 for an external vendor to complete the Social Investment Fund platform build and security requirements. Also the Public Service Commissioner's expectations around supply chain data security means the contract analysis tool work may not be completed until the 2026/27 financial year so the appropriation that SIA received for 3rd party revenue in MBU may need to be shifted to 2026/27.	-	-	-	-	-	-	Support - this is a standard technical initiative.
17429	Tari Whakatau	Establishment of New Historical Treaty Settlements Multi-Year Appropriation	This initiative preserves the negotiating position of the Crown in the settlement of historical Treaty of Waitangi claims by creating a new notional multi-year appropriation that takes effect at the same time as the previous authority is revoked.	1,400.000	(1,050.000)	350.000	-	-	-	Support - this is a standard technical initiative. We note this initiative does not have a fiscal impact [38]
17389	Tertiary Education	First-Year Fees Free – Completing the Initiative	This initiative will provide funding to complete delivery of the first-year fees free programme, which was replaced with a final-year Fees Free scheme as part of Budget 2024. Final submissions from tertiary education providers to claim for first year fees-free payments are due to the Tertiary Education Commission on 30 April 2026.	2.000	(2.000)	-	-	-	-	Support - this is a standard technical initiative.

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17426	Tertiary Education	Deferral of National Tertiary Teaching Excellence Awards - Transfer of Funding	This initiative provides for an in-principle expense transfer from 2025/26 to 2026/27 for funding currently appropriated for the 2026 round of the National Tertiary Teaching Excellence Awards (the Awards). There is currently no administrator for the Awards and no clear successor to run the process following Budget 2025 decisions to reprioritise funding for Ako Aotearoa, who acted as the administer of the Awards. [33]	0.200	(0.200)	-	-	-	-	Support - this is a standard technical initiative.
17400	Transport	Public Transport Bus Decarbonisation	This initiative transfers funding from the Non-Departmental Output Expenses Public Transport Bus Decarbonisation MYA expiring 30 June 2027 to an annual appropriation between 2027/28 and 2029/30.	0.690	(0.690)	-	-	-	-	Support - this is a standard technical initiative.
17402	Transport	Rephasing the GPS on Land Transport Loan and GPS on Land Transport - Capital Grant	This initiative rephases the Government Policy Statement on Land Transport Loan (2024 - 2028) MYA and Government Policy Statement on Land Transport - Capital Grant (2024-2028) MYA to reflect the latest National Land Transport Fund (NLTF) revenue forecast. At this stage, the extent of the adjustments is unclear as it is not possible to provide estimated numbers for the revenue forecasts (and subsequent flow-on impacts to the MYA) due to the potentially significant impact the conflict in the Middle East may have on forecasts. The transfer amounts are expected to be be captured in the Budget Cabinet paper's financial recommendations once MoT receive updated forecasts.	-	-	-	-	-	-	Support - this is a standard technical initiative. We note the transfer amounts will be incorporated once updated forecasts are available.
17403	Transport	Reprioritisation of the North Island Weather Events funding	This initiative reprioritises unspent funding of $50 million for local roads recovery and $12 million for State Highways recovery from the 2023 North Island Weather Events to a new multi-year appropriation to support the response and recovery works following the 2026 severe weather event.	50.000	(50.000)	-	1.000	(1.000)	-	Support - this is a standard technical initiative.

Initiative ID	Vote	Title	Description	Operating Cost ($m)	Operating Savings ($m)	Net Operating ($m)	Capital Cost ($m)	Capital Savings ($m)	Net Capital ($m)	Treasury Assessment
17404	Transport	Rephasing the New Zealand Upgrade Transport Projects tagged contingency	This initiative rephases the New Zealand Upgrade Transport Projects tagged contingency funding of $8 million in 2025/26 and $263 million in 2026/27 into 2027/28 to reflect the timeline for when the Marsden Point construction costs will be incurred.	-	-	-	271.000	(271.000)	-	Support - this is a standard technical initiative.
17405	Transport	Expansion of the Auckland City Rail Link Targeted Hardship Fund	This initiative reprioritises available funds in the Auckland City Rail Link (ACRL) Targeted Hardship Fund toward related economic assistance activities for affected businesses.	0.595	(0.595)	-	-	-	-	This may include a policy decision expanding the scope of the existing targeted hardship fund. On balance, we support this technical initiative.