The Treasury

Budget 2026 Information Release

September 2026

This document has been proactively released and is available on:

- The Budget website from September 2026 to May 2027 only at: **https://budget.govt.nz/information-release/2026**, and on
- The Treasury website from later in 2026 at: **https://www.treasury.govt.nz/publications/budgets/budget-2026-information-release**

Information Withheld

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

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

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

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

[1] 6(a) - to avoid prejudice to the security or defence of New Zealand or the international relations of the government

[2] 6(b)(i) - to avoid prejudice the entrusting of information to the Government of New Zealand on a basis of confidence by the Government of any other country or any agency of such a Government

[4] 6(c) - to avoid prejudice to the maintenance of the law, including the prevention, investigation, and detection of offences, and the right to a fair trial

[7] 6(e)(ii) - to prevent serious damage to the economy of New Zealand by disclosing prematurely decisions to change or continue government economic or financial policies relating to the regulation of banking or credit

[12] 7(a)(i) - to avoid prejudice to the security or defence of the self-governing State of the Cook Islands

[13] 7(a)(ii) - to avoid prejudice to the security or defence of the self-governing State of Niue

[14] 7(a)(iii) - to avoid prejudice to the security or defence of Tokelau

[15] 7(a)(iv) - to avoid prejudice to the security or defence of the Ross Dependency

[23] 9(2)(a) - to protect the privacy of natural persons, including deceased people

[25] 9(2)(b)(ii) - to protect the commercial position of the person who supplied the information or who is the subject of the information

[26] 9(2)(ba)(i) - to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied

[27] 9(2)(ba)(ii) - to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely otherwise to damage the public interest

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

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

[34] 9(2)(g)(i) - to maintain the effective conduct of public affairs through the free and frank expression of opinions

[35] 9(2)(g)(ii) - to maintain the effective conduct of public affairs through protecting ministers, members of government organisations, officers and employees from improper pressure or harassment;

[36] 9(2)(h) - to maintain legal professional privilege

[37] 9(2)(i) - to enable the Crown to carry out commercial activities without disadvantage or prejudice

[38] 9(2)(j) - to enable the Crown to negotiate without disadvantage or prejudice

[39] 9(2)(k) - to prevent the disclosure of official information for improper gain or improper advantage

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

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

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

Copyright and Licensing

Accessibility

The Treasury can provide an alternate HTML version of this material if requested. Please cite this document’s title or PDF file name when you email a request to information@treasury.govt.nz.

(AGENCY TO AMEND AS REQUIRED)

FUNDING OPTION - [●]

BUDGET 2026

BUDGET 2026 1

Section 1: Summary 2

Section 2: Initiative Option profile .... **Error! Bookmark not defined.**

Section 3: Option Data 4

Funding Summary 5

Personnel Summary 5

Section 4: Alignment .... **Error! Bookmark not defined.**

Section 5: Expected impacts 6

Section 6: Personnel, expenses and revenue requirements .... **Error! Bookmark not defined.**

Section 7: Delivery and Risks 11

Section 8: Equity 12

Section 9: Performance, Monitoring and Evaluation .... **Error! Bookmark not defined.**

Annex One: Selection Options for Expected Impacts, Personnel and the Funding tables 15

Agency Contact Details

Name --

Team --

Phone --

Email --

(AGENCY TO AMEND AS REQUIRED)

FUNDING OPTION - [●]

Section 1: Summary

Initiative Title

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

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

(max 120 characters including spaces)

Initiative Description

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

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

(max 800 characters including spaces)

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

Portfolio Responsible	Minister

Initiative Type	Budget Track
Please select one	Please select one

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

Preferred Option

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

Risk Profile Assessment ID

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

Does this initiative belong to a group of related initiatives?

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

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

(max 250 characters including spaces)

Restrict to department users

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

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

Please select

Share draft with Treasury?

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

Please select

Upload supporting documents

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

Has a CBAx been completed?

Please select

Please select

Section 3: Option Data

If you are using the word template before completing the initiatives in CFISnet, please make sure to copy the following sections for any new section created: Section 3- options data to Section 9 – performance and evaluation.

Option Title

(max 50 characters including spaces)

Option Description

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

(max 800 characters including spaces).

Number of Outyears	Operating Recurrence Year	Capital Recurrence Year
Recurrence year replaces the previous 'and outyears' option from previous years templates. The value entered in the recurrence year will repeat into outyears.		
Please select	Please select	Please select

(AGENCY TO AMEND AS REQUIRED)

FUNDING OPTION - [●]

Funding Summary

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

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

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

Personnel Summary

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

Section 5: Expected impacts

Please select	PLEASE DO NOT COMPLETE THIS TABLE	Please select	Please select		Please select	Please select		Please select	
Please select	PLEASE DO NOT COMPLETE THIS TABLE	Please select	Please select		Please select	Please select		Please select	
Please select	PLEASE DO NOT COMPLETE THIS TABLE	Please select	Please select		Please select	Please select		Please select	
Please select	PLEASE DO NOT COMPLETE THIS TABLE	Please select	Please select		Please select	Please select		Please select	
Please select	PLEASE DO NOT COMPLETE THIS TABLE	Please select	Please select		Please select	Please select		Please select	

Section 6: Personnel, expenses and revenue requirements

Personnel Breakdown

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

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

(AGENCY TO AMEND AS REQUIRED)

FUNDING OPTION - [●]

Operating Funding Breakdown

MVO approach: Expenses of the same type should be consolidated into single lines (e.g. all personnel remuneration presented as a single line).

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

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

(AGENCY TO AMEND AS REQUIRED)

FUNDING OPTION - [●]

Capital Funding Breakdown

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

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

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

(AGENCY TO AMEND AS REQUIRED)

FUNDING OPTION - [●]

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

Section 7: Delivery and Risks

Does this option require a Cabinet policy decision?

This question applies to all initiatives:

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

Please select one

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

This question applies to all initiatives:

Please select one

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

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

Please select one

Will this initiative require legislation on Budget night?

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

Please select one

Does this initiative have a Cabinet approved Detailed Business Case?

This question only applies to new investments:

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

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

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

Please select one

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

This question applies to all initiatives:

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

(max 2000 characters including spaces)

Section 8: Equity

Climate Impact

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

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

Emissions Impact

This question applies to all initiatives

Please select one

If there are Emission Impacts then, please select below:

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

Adaptation Impacts

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

This question applies to all initiatives

Please select one

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

This question applies to all initiatives

Please select one

Would this initiative have any impacts on child poverty?

This question applies to all initiatives:

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

(max 2000 characters including spaces)

Please select one

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

This question applies to all initiatives:

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

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

(max 2000 characters including spaces)

Please select one

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

This question applies to all Initiatives:

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

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

(max 2000 characters including spaces)

Please select one

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

This question applies to all initiatives:

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

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

(max 2000 characters including spaces)

Please select one

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

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

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

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

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

Expected Impacts Breakdown

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

(AGENCY TO AMEND AS REQUIRED)

ANNEX: SELECTION OPTIONS FOR PERSONNEL AND FUNDING TABLES

Personnel Breakdown

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

Operating Funding Breakdown

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

(AGENCY TO AMEND AS REQUIRED)

ANNEX: SELECTION OPTIONS FOR PERSONNEL AND FUNDING TABLES

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

Capital Funding Breakdown

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

(AGENCY TO AMEND AS REQUIRED)

ANNEX: SELECTION OPTIONS FOR PERSONNEL AND FUNDING TABLES

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

Appropriation Breakdown

Question	Breakdown
Selection	• List of appropriation parent name - category name • New Tagged contingency • Drawdown Existing Tagged Contingency • New appropriation • Unknown