

## Cabinet paper guidance

[Please delete this instruction page when you no longer need to refer to it.]

- When writing a Cabinet paper, you should keep the 10-page guideline in mind. Use this guide to make sure that the paper only includes the information necessary to support consideration of the decision that is being sought. Edit draft papers ruthlessly to keep them succinct and focused. Supplementary information can be included in appendices if necessary.
- **Security classification** – minimum of **Classification** required.
- This template can be copied and pasted into Microsoft Word as a guide to work from. Note that Cabinet papers are Minister's papers, so are written from a Minister's perspective.
- Papers should be formatted so they are clear and easy to read. Use the styles included in this template to avoid formatting errors when the document is uploaded to CabNet:
  - Cabinet paper title – Heading 1 (Arial 14, bold)
  - main headings – Heading 2 (Arial 12, bold)
  - subheadings – Heading 3 (Arial 11, italicised)
  - body paragraphs – CabStandard (Arial 11, numbered)
  - recommendations – CabRec (Arial 11, numbered)
  - footnotes (Arial 10)
- numbered pages
- justified alignment.
- Please refer to the following resource before sign-out [MfE Cabinet Paper Checklist and Processes for Development and Sign-out](#).
- For information on when a Cabinet paper is required and how to upload final draft papers to CabNet please refer to [Cabinet Papers \(sharepoint.com\)](#).
- For a list of agency portfolio groups used for selecting consulted agencies, refer to [this document](#).

**Please ensure that the Cabinet paper sign out sheet overleaf is sent across to the office with each version of this Cabinet paper.**

## Cabinet Paper Sign Out Sheet

	<i>Who</i>	<i>Date</i>
Title and Tracking number:	[Cabinet Tracking Number]	
Date Due for Lodging:		
Analyst/Drafter(s):	[Principal Author]	
Legal review: (If applicable)		
Peer review:	[Peer Reviewer]	
Proof read completed:	[Proofreader]	
Manager sign out:	[Manager]	
General Manager sign out:	[Director]	
Deputy Secretary sign out:		

**Please complete this Cabinet Paper Sign-Out Sheet. This sheet should accompany all Cabinet paper versions that are going to be put in front of the Minister for comment.**

[Security]

[Sub-Security]

Office of the [If To Minister] [portfolio] [:if]

[Cabinet Committee]

## [Cabinet policy paper title]

### Proposal

- 1 In a sentence or two, outline the purpose of the paper (e.g. This paper seeks agreement to release a consultation document on the care of older people). Use bullet points if you are seeking decisions on multiple matters.

### Relation to government priorities

- 2 In a brief paragraph explain whether, and if so how, the proposal relates to the government's overall stated priorities. This should reference specific overarching strategies or plans where relevant (e.g. Labour's 2020 Election Manifesto, the Speech from the Throne, the Labour Party and Green Party of Aotearoa New Zealand Cooperation Agreement, etc).
- 3 Some papers won't relate to a specific government priority. If this is the case, then state it (e.g. "This is a routine operational adjustment that requires Cabinet approval").

### Executive Summary

- 4 If the paper is over four pages long, then an executive summary should be included. The executive summary should be only a few paragraphs which highlight the key decisions sought in the paper. It's helpful to start with a three-paragraph basic outline: a background or context paragraph, followed by a summary of the decisions sought, and a final paragraph which explains next steps. The whole executive summary should not be longer than a page.

### Background

- 5 This section should include the context for the decision being sought, and briefly outline any past work that has been done related to the proposal, and/or other background relevant to the matter. Include a clear explanation of the issue that is being addressed.
- 6 Reference any relevant Cabinet decisions that have been taken, including the date the decision was taken, and the reference number from the Cabinet or Cabinet committee minute (e.g. In May 2019, the Cabinet Business Committee agreed to the development of a consultation document on the care of older people [CBC-19-MIN-0852]). Note that the reference number that should be used is the one on the minute in which the relevant decision was taken (not the reference of the Cabinet Report of Committee minute in which Cabinet committee decisions are confirmed).
- 7 Other background information can also be included if it will provide useful context for decision-makers to understand why they're being asked to take these decisions, but make sure to keep it concise.

## Analysis (use subject headings as appropriate)

- 8 This is the main discussion part of the paper. It should include enough detail that Ministers unfamiliar with the issue can understand the proposal, but focus on information and argument that supports analysis of the options and recommendations. Use this section to explain the issue, outline main considerations, discuss possible options, explain any risks and suggest mitigation strategies, and set out the recommended course of action.
- 9 The analysis should reflect robust policy development and consultation processes, be informed by evidence and insights from diverse perspectives, and be analytically sound.
- 10 To ensure the paper is easy to read and understand you should:
  - 10.1 use subheadings to keep the text focused and tell a clear story;
  - 10.2 define any acronyms or technical terms the first time you use them;
  - 10.3 use comparison tables and numbered lists so that information is visually easy to follow and understand;
  - 10.4 use diagrams to help explain complex processes.
- 11 The analysis should also take into account the guidelines agreed by Cabinet for policy-makers to consider the Treaty of Waitangi/Tiriti o Waitangi in policy development and implementation. The Cabinet Office circular Treaty of Waitangi Guidance for Agencies<sup>1</sup> [CO (19) 5] is a useful tool to help with this.

## Implementation (for relevant papers)

- 12 This section should be included in papers that involve significant proposals or major projects (e.g. new or complex technology or service delivery arrangements). The implementation section should provide a brief overview of what will be done, how it will be done, who will do it, and when it will be done by. Summarise the implementation aspects, such as project timelines, key milestones, the responsible agency or group for each stage, and outline monitoring and evaluation plans. Full, detailed implementation or evaluation plans are not expected to be included, but can be appended if useful to help with understanding of particularly complex projects.
- 13 Where this section is included, it is a good idea to also include “report-back” recommendations to set clear timelines for progress updates, evaluation, and other relevant matters that decision-makers would need or want to be informed of in relation to the proposal (e.g. direct the Ministry of Examples to provide a progress update to Cabinet by September 2020).
- 14 Tables are a useful tool for laying out implementation information clearly and concisely, e.g.:

Milestone/Activity	Timeframe
Central Secretariat established	March 2024

<sup>1</sup> All circulars are available on the Department of the Prime Minister and Cabinet website <https://dpmc.govt.nz/publications>

Appointment process begins	June 2024
Delivery of pilots starts in Manukau	September 2025
First six-monthly progress monitoring report provided to Minister	April 2026

## Cost-of-living Implications

- 15 This section should be used to summarise the likely impacts this proposal will have on the cost of living. This section is primarily descriptive and seeks to demonstrate that consideration has been given to how this proposal will impact on New Zealanders' ability to maintain their standard of living. This includes direct or indirect impacts on the cost of everyday expenses, such as housing, food, clothing or transport. It also includes any implications for businesses that are likely to be passed on to the consumer.
- 16 Any detailed financial implications analysis should be included in the financial implications section.

## Financial Implications

- 17 The financial implications of the proposal should be discussed in this section. If there are no financial implications, then state that. If appropriate, outline the costs and how they will be funded. All papers that contain recommendations on expenditure or revenue, or that have financial, fiscal or economic implications, must include this section, and have been referred to the Treasury for comment. Agencies should manage this consultation.
- 18 The Minister of Finance must also be consulted on papers which seek approval for additional funding. The Cabinet Office will not put papers on an agenda that do not have the necessary agreement of the Minister of Finance until the issue is resolved. Ministers' offices should manage this consultation.
- 19 See the CabGuide<sup>2</sup> section on financial implications and recommendations for further guidance about proposals with fiscal implications.

## Legislative Implications

- 20 This section should explain whether legislation (i.e. a regulation or bill) is needed to implement the proposals. If there are legislative implications, then the Parliamentary Counsel Office must be consulted.
- 21 There are a few things to think about if proposals are intended to be included in a bill:
- 21.1 if a bill is required to implement the proposals, then state whether a bill has been given a slot on the Legislation Programme and its priority category (further information about this is on the CabGuide). This information should also be repeated in a recommendation (e.g. note that the proposals will be given effect through the Examples Bill, which holds a category four priority on the 2020 Legislation Programme (to be referred to a select committee in 2020));

<sup>2</sup> The CabGuide is on the Department of the Prime Minister and Cabinet website <https://dpmc.govt.nz/publications/cabguide>

- 21.2 if a paper proposes a timeline for a bill that is different from the bill's priority category on the Legislation Programme, then the paper should include a recommendation proposing a new priority category (e.g. agree that the priority category of the Examples Bill, which currently holds a category four priority on the 2020 Legislation Programme (to be referred to a select committee in 2020), be changed to a category two (must be passed in 2020));
- 21.3 if a bill is required to implement the policy and there is no provision in the Legislation Programme for such a bill, then Ministers must make a bid for a priority category at the earliest possible time, and include a recommendation seeking agreement to add the bill to the Legislation Programme.
- 22 Make sure to consult the Leader of the House and the Parliamentary Counsel Office on any proposal to add a bill to the Legislation Programme, or to change a bill's priority category, and record the fact that this has been done in the consultation section of the paper.
- 23 All Cabinet papers seeking policy approvals for proposals that will result in government bills must also address the issue of whether the proposed Act is to bind the Crown. See the circular *Acts Binding the Crown: Procedures for Cabinet Decisions* [CO (02) 4] for more information.

## Impact Analysis

### *Regulatory Impact Statement*

- 24 All policy proposals submitted to Cabinet that involve the potential introduction of new legislation, or changes to or the repeal of existing legislation, are subject to Cabinet's impact analysis requirements, unless an exemption applies. See the CabGuide page on impact analysis for more information, and a list of exemptions.
- 25 This section should:
  - 25.1 indicate whether or not the impact analysis requirements apply and whether a Regulatory Impact Statement (RIS) has been prepared and is attached to the Cabinet paper and, if not, the reasons why;
  - 25.2 provide an agency opinion on the quality of the RIS, which should be a statement on whether the reviewer considers that the information and analysis summarised in the RIS meets/partially meets/does not meet the quality assurance criteria, and comment on any issues that have been identified in relation to any of the dimensions of quality set out in the quality assurance guidance.
- 26 Remember to include the RIS as a separate attachment in CabNet when lodging the paper.

### *Climate Implications of Policy Assessment*

- 27 A Climate Implications of Policy Assessment (CIPA) is required for proposals which include decreasing greenhouse gas emissions as a key policy objective, or which are likely to have a direct emission impact at or above 0.5 million tonnes CO<sub>2</sub>-e within the first 10 years of the proposal period. A CIPA is also required for forestry-related proposals that are likely to have a direct impact on greenhouse gas emissions equal

to or above 3 million tonnes of CO<sub>2</sub>-e within the first 30 years. Contact the CIPA team in Ministry for the Environment (MfE) early if it is expected that proposals will meet this criteria.

- 28 Relevant papers should include a CIPA subheading as part of the Impact Analysis section. A CIPA disclosure sheet (which can be found on the MfE website) must also be attached to the paper. This section should include:
- 28.1 a statement on whether a CIPA disclosure sheet is attached;
  - 28.2 a brief summary of the key findings of the analysis; and
  - 28.3 the statement provided by the CIPA team in the MfE on the quality of the information set out in the disclosure.
- 29 More information about this requirement is in the Cabinet Office circular Climate Implications of Policy Assessment Requirements [CO (20) 3].

## Population Implications

- 30 This section should be used to summarise the impacts that proposals are likely to have on population groups, as appropriate to the issue, and any actions that will be taken to address negative impacts. Include data where available to show how many people are likely to be affected (take a look at the Living Standards Dashboard and Indicators Aotearoa New Zealand for some useful data).
- 31 If the impacts are expected to be significant, then analysis of these should be included as part of the general discussion on the proposal. The best way to work out if there are significant impacts is to talk to population agencies early in the process, and to use the tools that have been developed by agencies, which can help with making assessments. Links to the tools are on the CabGuide.
- 32 The population groups that implications should be assessed for, where relevant, are: Māori<sup>3</sup> (as individuals, iwi, hapū, and whanau), children, seniors, disabled people, women, people who are gender diverse, Pacific peoples, veterans, rural communities, ethnic communities, and faith-based communities. If the proposal is likely to impact on a number of different groups, then a summary table can be helpful, as in the example below:

Population group	How the proposal may affect this group
Māori	As at August 2019, 69% of children and young people in the care of Oranga Tamariki identified as Māori. The proposals in this paper focus on improving outcomes for tamariki and rangatahi Māori by setting specific and measurable outcomes, and developing guidelines to support productive strategic partnerships with iwi and Māori organisations.
Women	Women are under-represented across all levels of the construction industry. The plan includes actions to encourage women into the industry and to support them to succeed, such as addressing barriers to work, pre-employment training, transport, and access to child-care.

<sup>3</sup> Note that this section is not intended to be used as a replacement for analysis relating to te Tiriti o Waitangi, and should instead focus on population impacts. See paragraph 11 in the analysis section for guidance about te Tiriti.

Disabled people	Measures to reduce child poverty are likely to benefit disabled people, given that rates of child poverty are likely to be higher for disabled children, and the children of disabled parents. Officials are exploring the potential for data improvements to help better understand the relationship between poverty, material hardship, and disability.
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## Human Rights

- 33 Policy papers that have implications for human rights should include a statement about whether the proposal is in any way inconsistent with the New Zealand Bill of Rights Act 1990 and the Human Rights Act 1993. Either state the nature of any potential inconsistencies identified, or state that there are none. Note the steps that have been taken to address any issues, and/or include information on any justifications for the infringement of a right or freedom.
- 34 See the CabGuide section on human rights implications for information on the requirements for considering human rights issues when developing policy.

## Use of external Resources

- 35 This section should be used when external resources such as contractors or consultants are engaged and remunerated, and provide a material contribution to the preparation of the policy advice in the paper. This includes the full policy development process, not only the drafting of this paper.
- 36 The advice in this section should include an overview of the external resources used (including the number of people engaged and for how long, and the services/input provided), and clear justification for their use.
- 37 If the Cabinet paper is setting up further work, any requirement for external resources to further develop, implement or deliver this work should also be made clear.
- 38 Further advice on the information that should be included in this section is outlined in the CabGuide. Te Kawa Mataaho Public Service Commission guidance, including [Public Service Contractor and Consultant Expenditure](#), and [Guidance to Enable State Services Agencies to Consistently Measure and Report their Usage of Contractors and Consultants](#), outlines the expectations for agencies to measure and report on the use of external resources, and provides some useful definitions that may help to inform the advice in this section. The Ministry for Business, Innovation and Employment also provides guidance on the appropriate use of contractors and consultants in procurement processes.

## Consultation

- 39 Cabinet papers should be well consulted across agencies, Ministers, and government parties. It may be appropriate to also consult with interest groups, and other groups who are likely to be directly impacted by the proposal (e.g. local government (including regional councils), non-governmental organisations, district health boards, advocacy agencies etc). See the consultation section on the CabGuide for more advice.
- 40 List the departments that were consulted. If a department has raised concerns about the proposal and/or does not agree with the decisions sought in the paper, then include a statement of their views.



- 41 If other interest groups outside of central government have been consulted, or will be consulted following decisions being taken, then state this too.
- 42 If the nature of the paper means that specific consultation is required under an Act, then outline the statutory requirements, describe the consultation undertaken or that is proposed, and comment on anything controversial.

## Communications

- 43 Include a brief statement about how the proposal is expected to be communicated, and who will be responsible (e.g. The Minister will announce the proposal at a stakeholder event in May 2020).
- 44 Note that any proposals for government advertising and publicity must comply with the Guidelines for Government Advertising<sup>4</sup>.

## Proactive Release

- 45 All Cabinet and Cabinet committee papers and minutes (other than those considered by the Cabinet Appointments and Honours Committee) must be proactively released within 30 business days of decisions being confirmed by Cabinet, unless there is a good reason not to publish all or part of the material. In this section, state whether the responsible Minister intends to release the Cabinet paper proactively in whole or in part, or to delay the release beyond 30 business days. Note that there is no need to include a recommendation noting or seeking agreement to proactive release. Proactive release is subject to redaction as appropriate under the Official Information Act 1982. More information about proactive release is in the CabGuide, and the Cabinet Office circular Proactive Release of Cabinet Material: Updated Requirements [CO (18) 4].

## Recommendations

- 46 The recommendations are an important part of the paper. They are what the Minister is proposing that Cabinet agree to. The recommendations form the basis of the minute that will be published following the meeting of a Cabinet committee or Cabinet. Discussions at the meeting will usually focus on the recommendations. This means that it's important that the recommendations are written clearly, in plain English, tell a logical story which moves from a high-level overview to specific matters, and don't leave any room for doubt about what is being decided.
- 47 The recommendations should be written so that they can be understood by someone who hasn't read the paper and knows nothing about the topic. Focus on the main elements of the proposal, and avoid too many overly specific recommendations about technical or administrative matters. This means seeking agreement to the direction and main elements of the proposal, not to matters that are specifically operational or detailed, except where there is a risk in not doing so. If Ministers do need to take reasonably specific and detailed decisions on the elements of a proposal, then it can be helpful to include a recommendation seeking authorisation for the responsible Minister to take further decisions on minor and technical matters in line with the policy decisions agreed by Cabinet.

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<sup>4</sup> The guidelines are available on the Department of the Prime Minister and Cabinet website <https://dpmc.govt.nz/publications/guidelines-government-advertising>

- 48 Mirror the headings used in the analysis section of the paper to group the recommendations and make it easier for decision-makers to refer back to advice.
- 49 Noting recommendations should be used only when necessary to provide detail on: previous decisions, the progress that has been made towards a particular aim of policy development, the implications of taking a certain action, and/or other matters that will help make the recommendations clear when read independently of the paper.
- 50 Each recommendation must be supported by the information in the paper. Don't introduce new material in this section.
- 51 Financial recommendations must be written in a specific format and provide certain information. The CabGuide has more information about the requirements.
- 52 While every effort should be made through consultation to get agreement to the recommendations, if there are genuine differences that can't be resolved then the options should be clearly laid out so that Ministers can take a final decision (as per the example in recommendation 8 below).
- 53 Any recommendations seeking approval 'in principle' must also explain what the decision is subject to (e.g. consultation, further work, a report-back).
- 54 Rescinding recommendations should be used only when it is strictly necessary to cancel or replace a policy or requirement previously agreed by Cabinet. New policy proposals or administrative requirements do not usually need to do this. Note that only Cabinet has the authority to rescind previous decisions as all committee decisions are confirmed by Cabinet. Papers for Cabinet committees should seek agreement for Cabinet to rescind previous decisions, as in the example in paragraph 11.

### Example formats for recommendations are:

The Minister for xx recommends that the Committee:

- 1 note that in December 2022, Cabinet agreed that... [CAB-22-MIN-0365];
- 2 agree that...;
- 3 agree in principle, subject to the report-back referred to in recommendation four, to...;
- 4 direct the Ministry of Examples to report to the Cabinet Legislation Committee by 1 January 2023 with...;
- 5 invite the Minister of Examples to...;
- 6 approve the release of...;
- 7 authorise the Minister to...;
- 8 agree to:

**EITHER** (*supported by the Ministry of Examples*)

8.1 take a certain action; a day to the home

**OR** (*supported by the Treasury*)

- 8.2 take a different action;
- 9 defer...;
- 10 decline...;
- 11 agree to recommend that Cabinet rescind the decision referred to in recommendation one, and instead agree to....

Authorised for lodgement

Hon [Minister Name]

Minister for/of [Portfolio Name]

## Appendices

Other information can be attached to Cabinet papers if it is useful but not essential to help Ministers understand proposals, such as consultation documents and overview A3s that provide summaries of the proposal or options. A3s are most useful when they make use of diagrams, tables, or graphs, use colour to group information, and don't include too much text. Keep in mind that appendices are part of the paper, and also need to be proactively released.

If the appendix is a document written specifically to be publicly released (such as a consultation or discussion document), then make sure it is written plainly and clearly, and is laid out in a format that is easy to read and understand. Remember that the document will likely be read by people who are not subject matter experts, and so should be accessible for people who may not speak English as their main language, or may have a disability. The accessibility guide *Leading the way in accessible information*<sup>5</sup> developed by the Office for Disability Issues includes useful advice on how to do this.

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<sup>5</sup> This guide is available on the Ministry of Social Development website <https://www.msd.govt.nz/about-msd-and-our-work/publications-resources/accessibility-guide/index.html>