

Table of Contents

1.	<u>Slide Pack for Value for money in CBA - VFM and guest panel how Treasury looks at CBA submissions</u>	1
2.	<u>Slide Pack Different aspects and approaches to CBA - Guest panel</u>	22
3.	<u>Slide Pack for Worked example of a CBA. Guest panel Transport intervention and building CBA capability in your agency</u>	49



TE TAI ŌHANGA
THE TREASURY

CBAx Community of Practice # 3

Improving CBA practice

Amie White and Kirsten Jensen

with VFM focus Alex and Treasury panel Shereen, Mark and Laura

18 October 2023

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Whāinga e te rōpū

The objectives of this group are to:

- **Empower** you to feel confident in providing well-considered, evidence-based advice
- Provide you with the tools and **support** to do a CBA using CBAx
- Create a space for **kōrero** on using the tool
- Answer your **questions** and to share **insights**

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Rōpū rārangi take

(online October to November on Monday 2 pm – 3 pm)

Lifting CBA practice 2023 series

Slides and recordings available online for Session #1 (slides only) and #2

#1 Learn and develop: CBAx update for Budget 2024, Budget 2023 CBAs experiences and intervention logic and a CBA (and other methods)

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Future series – monthly from January 2024!

Email cbax@treasury.govt.nz with session topic suggestions.

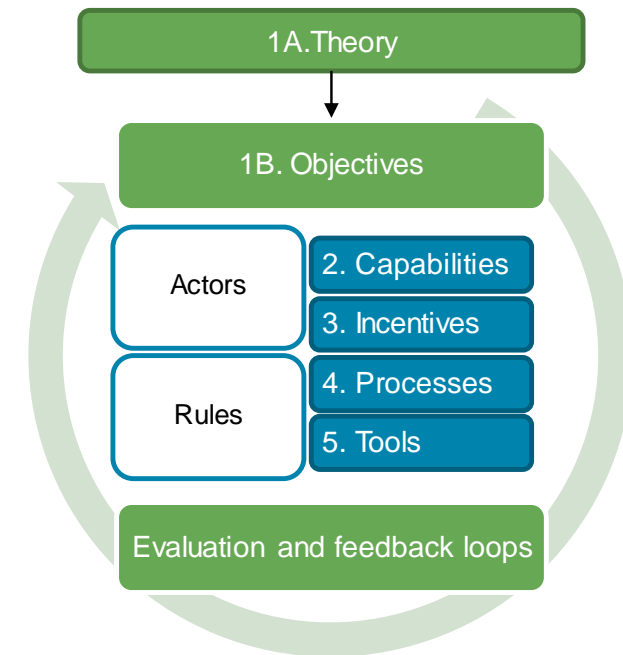
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- Value for money – alignment, benefits-costs, delivery, equity.
- How Treasury looks at outputs (panel discussion)

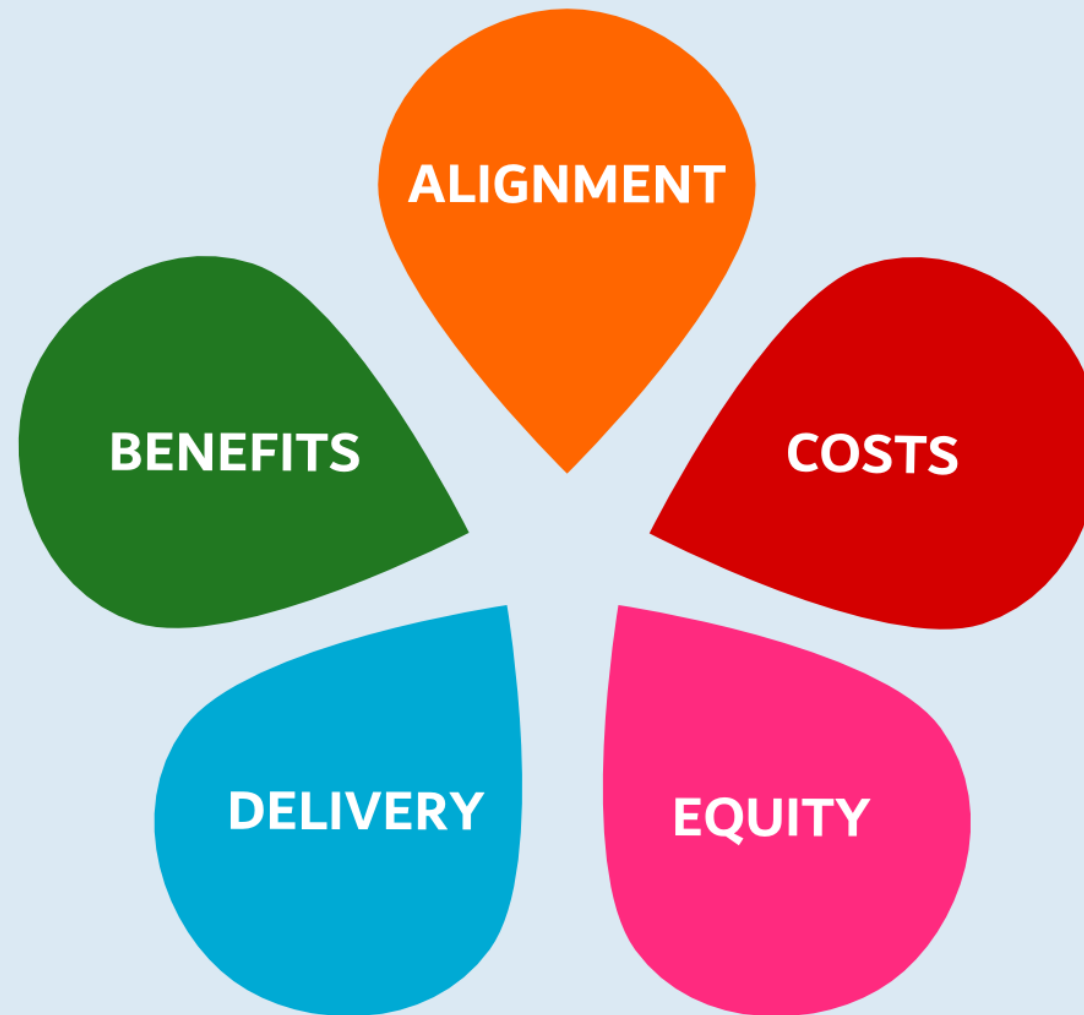
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What is Value for Money?

- VfM is always important, but especially in current fiscal climate.
- **Project aim:** strengthen Treasury's analysis and advice by developing a common understanding and consistent application of VfM.
- **Implementation:** Defining and Guiding, Evidence and Incentives, Embedding Longer-term
- **Next phase:** want to work with wider Public Sector to build VfM capabilities.



Treasury Definition:



Something represents Value for Money if its benefits outweigh its costs relative to other options (both understood through frameworks like the Living Standards Framework and He Ara Waiora), its impacts are equitably distributed, aligns with Government goals and is deliverable.

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VfM: Five Core Elements

Alignment

A Value for Money proposal reflects **Government priorities** and **strategies**.

VfM proposals can also align with agency **stewardship** obligations.

Benefits

Fiscal and/or **non-fiscal**. They should be identified, quantified and monetised to the extent possible.

Use: **Living Standards Framework, He Ara Waiora** or other frameworks useful lenses.

Key aspects: **Problem definition** and **intervention logic = effective, efficient**.

Costs

Fiscal and/or non-fiscal. They should be identified, quantified and monetised to the extent possible. Must be **weighed** against benefits to determine value.

Use: **LSF, HAW etc. Cost-benefit analysis/CBAx etc for weighing**.

Key aspects: **Unnecessary expenses** should be avoided. **Relativity**.

Delivery

A proposal only represents Value for Money if it can be delivered.

Good delivery involves **implementation** that is timely, on budget, and to specification. Is the proposal **credible**, is there **capacity** to deliver, and have **risks** been considered?

Equity

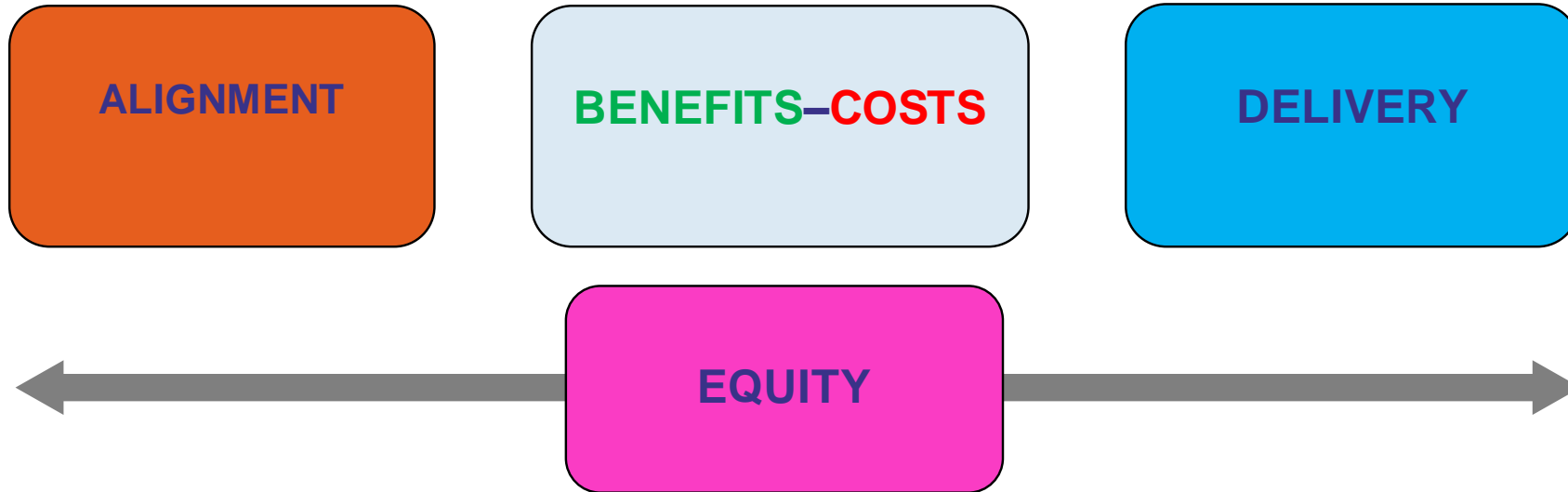
Think broadly about the distribution of benefits and costs and their impact over time.

Considerations of equity should be informed by a **Government's value judgements** to assess whether a proposal is equitable.

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Value for Money Framework

Updated VfM
Framework:



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VfM Tools

VALUE FOR MONEY

BENEFITS

Are all the benefits captured?
Is there a quality intervention logic?
Is there a better approach to achieve the outcomes?



PROPOSAL

A
ALIGNMENT
Does the proposal progress Government objectives?

DELIVERY

Does the agency have a track record of delivering successfully?
Is the proposal core business of the agency?
Are there risk management plans?



EQUITY

How will the costs and benefits of the proposal be distributed?

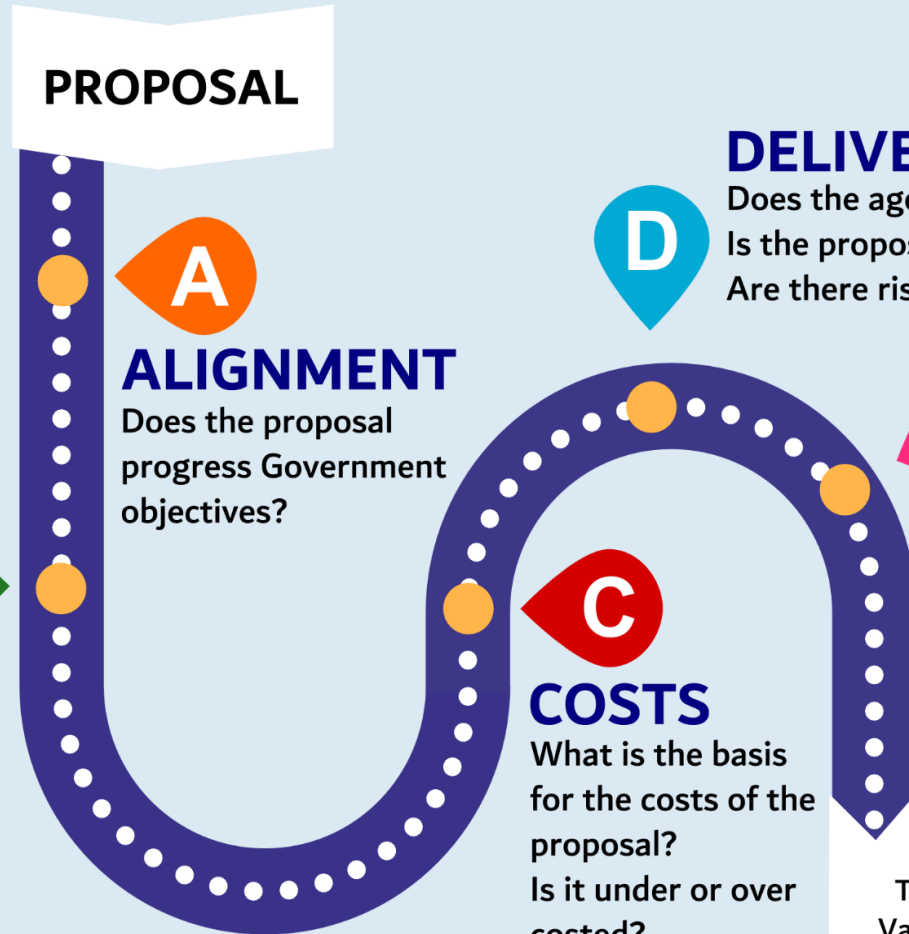


COSTS

What is the basis for the costs of the proposal?
Is it under or over costed?

ADVICE

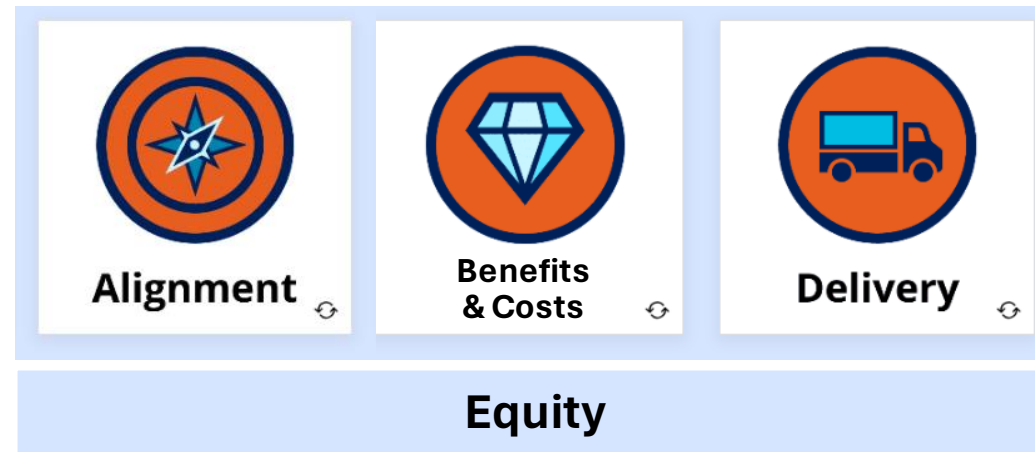
Think both holistically across all the Value for Money dimensions as well as individually. Bring the elements together and make an overall judgement.



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Value for money and CBA

After a new spending request is submitted, Vote Analysts assess it on Alignment, Value (Benefits and Costs), Delivery and Equity



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Agency value for money assessment

Agencies (or anyone completing a CBAX) can self-assess on the VFM too. There is a dropdown option in the CBAX Summary tabs. They align with the budget initiative template and support general evidence on value for money. This is your assessment of the alignment, benefits and costs, and deliverability of your initiative – this assessment does not impact the calculations. Think about equitable outcomes / distribution within each of these.

Agency Value for Money Assessment

Strategic alignment	3 - Moderate Alignment
Benefits and costs	2 - Partial Value / Returns
Deliverability	4 - Excellent Likelihood of Delivery

In CBAX, on the **Outputs Summary** tab, you will see three similar headings, under the **Agency Value for Money assessment** options, which are completed by you. They are:

- Strategic alignment
- Benefits and costs
- Deliverability

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Considerations when rating the initiative

Strategic Alignment

This field can help you identify the proposal's 'level of alignment' to government priorities and sector strategies. The field is optional for an agency to complete. The options are shown below.

0 - No Alignment
1 - Low Alignment
2 - Partial Alignment
3 - Moderate Alignment
4 - Excellent Alignment

Benefits and Costs

The available *Value* options for agencies to choose from are shown below.

0 - Low Value / Poor Evidence
1 - Low Value / Returns
2 - Partial Value / Returns
3 - Moderate Value / Returns
4 - Excellent Value / Returns

Deliverability

This field shows the agencies view of the proposal's potential for effective delivery. The options are shown below.

0 - No Likelihood of Deliverability
1 - Low Likelihood of Deliverability
2 - Partial Likelihood of Deliverability
3 - Moderate Likelihood of Delivery
4 - Excellent Likelihood of Delivery

Equity

If a proposal doesn't have a high current strategic alignment rating, this doesn't mean it won't be supported – it may be that an initiative delivers significant wellbeing impacts, or it may be a funding request to complete a partly completed project. Each element is just one of many considerations.

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Pātai / Questions?

Photo credit: Chris Chapman
Description: Fox Glacier Valley

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- Value for money – alignment, benefits-costs, delivery.
- How Treasury looks at CBA outputs (panel discussion)

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How does CBAX analysis fit into a budget initiative?

The Budget Guidance, issued via CFISnet each year, sets out the requirements of CBA and CBAX for Budget initiatives. Incorporate your findings into your Budget Initiative template. Treasury's focus isn't primarily on the CBA results, but on the underlying assumptions and evidence.

	<i>Policy evaluation using CBA on each feasible option</i>	<i>Budget initiative template</i>
Inputs to CBAX	Step 1: Define policy and counterfactual	Section on the investment proposal, including problem definition and options analysis
	Step 2: Identify those who gain and those who lose	Section on the wellbeing impacts and analysis including the intervention logic map and distributional analysis
	Step 3: Identify the benefits and costs; allocate to time periods	
Analysis in CBAX	Step 4: Quantify the benefits and costs within ranges Step 5: Discount to a common period, compare benefits and costs	Section on the wellbeing impacts

For specific advice contact your finance or budget teams within your agency, or the relevant vote team within the Treasury.

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Panel members

Redact under s9(2)(a) privacy grounds.

Shereen

Redact under s9(2)(a) privacy grounds.

Mark

Redact under s9(2)(a) privacy grounds.

Laura

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Questions of panel members

- How many have you reviewed?
- What do you look for when reviewing a CBAX?
- What are the good elements you've seen?
- What are the areas that agencies could focus more on?
- Where are the gaps and opportunities?
- Any insights you could share with the group?

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Pātai / Questions?

Photo credit: Chris Chapman
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We are here to help...



Get in touch via the CBAX email address here at Treasury:

cbax@treasury.govt.nz

The email **is** monitored and also comes to both Kirsten and me.

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Pātai / Questions? Hei tērā Rātū!

Photo credit: Chris Chapman
Description: Fox Glacier Valley



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CBAX Community of Practice # 4

Improving CBA practice

Amie White and Kirsten Jensen with
Diana Cook, Phil Evans and Megan Taylor

24 October 2023

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Whāinga e te rōpū

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Panel members

Question sessions at the end of each section. Ask questions in the chat and we will include them in the panel discussions.




Living Standards Framework

Diana Cook



He Ara Waiora

Phil Evans



Social Investment

Kirsten Jensen



Performance Reporting

Megan Taylor

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How do they fit together? All about impacts

Living Standards Framework

The LSF captures many of the things that matter for New Zealanders' wellbeing, now and into the future. The LSF prompts our thinking about policy impacts across different dimensions of wellbeing.

Wellbeing domains are attached to each of the impacts in CBAX to help your thinking.

He Ara Waiora

Considers impacts from a Te Ao Maori perspective, or from the perspective of affected communities.

For example **tikanga** consider whether the initiative is designed, developed and / or delivered in partnership with iwi and Maori or other affected communities and groups. Who is affected is part of the CBAX approach.

Social Investment

Applies rigorous and evidence-based investment practices to social services for results and involves NGOs and local people in service delivery.

Using information eg IDI and science advisors to understand the people who need public services, what works and early intervention for long term good lives. CBAX is a social investment tool.

Performance Reporting

Are you setting up to be able to evaluate and connect into performance reporting if you receive funding? Consider how you can connect in with existing performance reporting / outcome information.

CBAX can be used for ex-post evaluation. If you used CBAX for your policy development it is useful to monitor intended outcomes.

Other

Consider using your own frameworks to determine the impacts. Can you describe, measure and monetise the impacts?

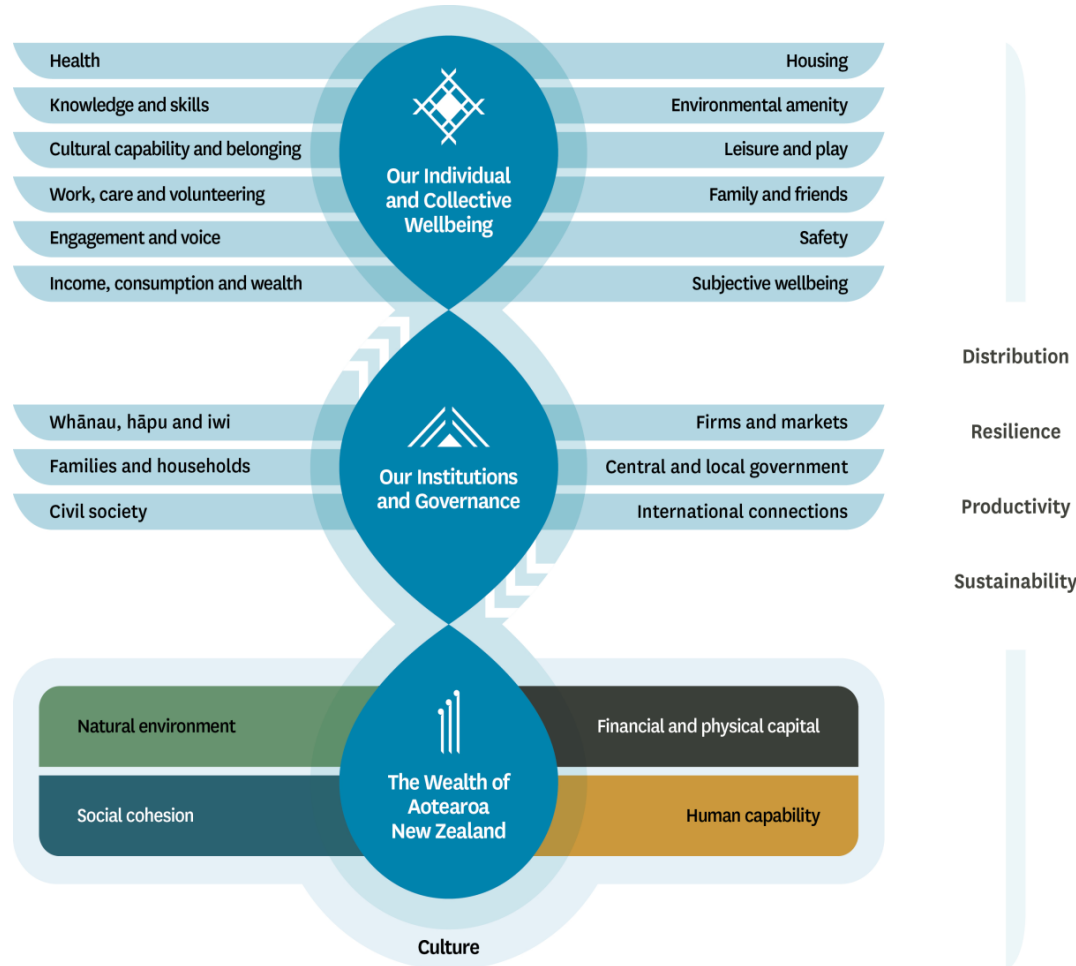
CBAX covers all impacts, whether monetised or not. You can also use other methods (like MCA, CUA, CEA) as we discussed in last week's hui.

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- Living Standards Framework
- He Ara Waiora
Social Investment
Outcomes and Performance Reporting

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Living Standards Framework and CBA



The LSF domains help you think broadly about impacts

Institutions prompt thinking about the role of Government in your intervention logic

Impacts, especially longer-term impacts, might be via changes to wealth (CBA measures change in domains from changes in wealth)

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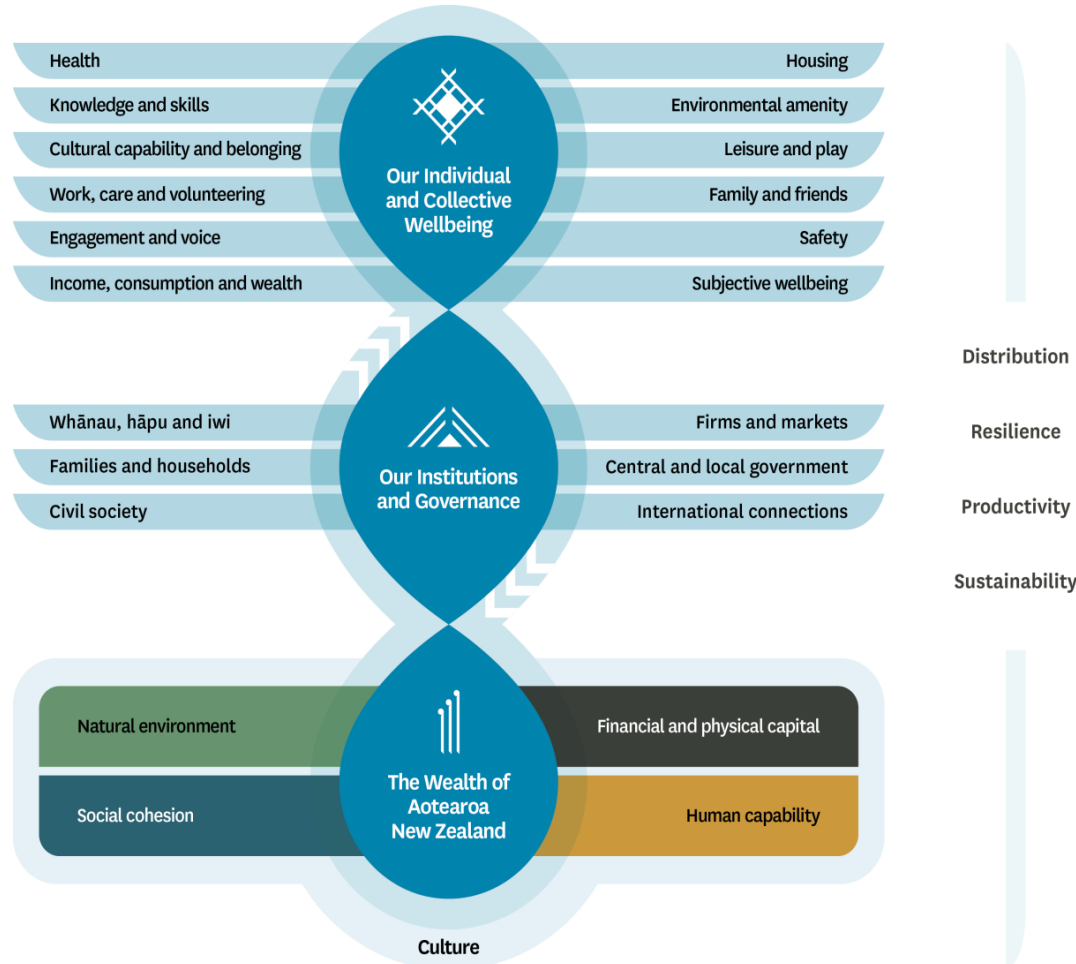
Warmer Kiwi Homes

- Warmer Kiwi Homes was an actual budget initiative in Budget 2020.
- MBIE requested \$142 million of funding over four years to extend EECA subsidies of insulation and heating retrofits in houses occupied by low-income owners.



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Living Standards Framework and Warmer Homes



Impacts on housing; health; knowledge and skills; work, care and volunteering and subjective wellbeing

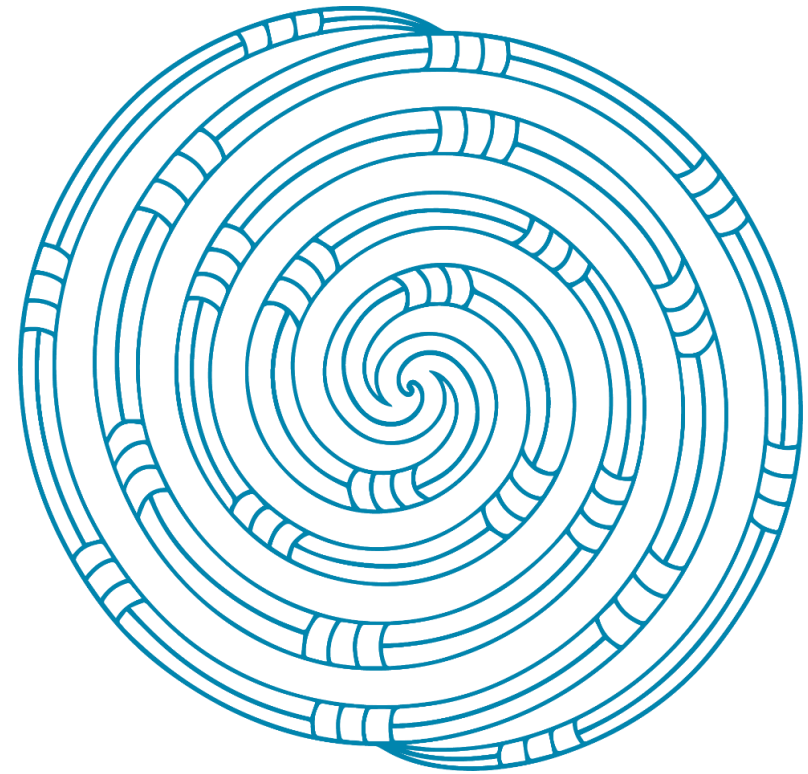
Why is there a Government role in Warmer Homes?
What role could other institutions play?

Potential impacts across the four aspects of wealth

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Thank you!

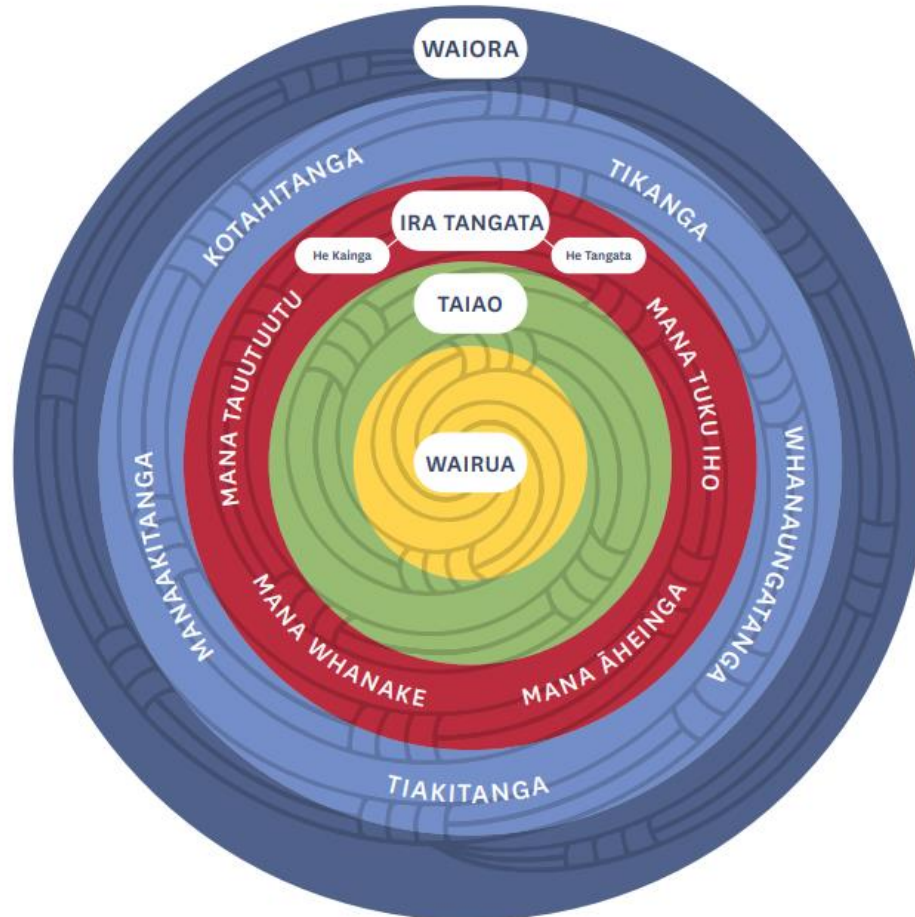
Share your examples using
the LSF:
CEAoffice@treasury.govt.nz



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- Living Standards Framework
- He Ara Waiora
Social Investment
Outcomes and Performance Reporting

He Ara Waiora – ‘ends’ and ‘means’



- He Ara Waiora
- Articulates ‘ends’
 - Wairua (at centre)
 - Te Taiao
 - Te Ira Tangata
- Articulates ‘means’
 - Tikanga
 - Manaakitanga
 - Kotahitanga
 - Whanaungatanga
 - Tiaikitanga
- Interconnected

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- Living Standards Framework
- He Ara Waiora
Social Investment
Outcomes and Performance Reporting

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Broaden investment to social investment

- Investment is
 - also about people and social services, not only infrastructure
 - Opex as well as capital
- Take a long-term perspective
 - Understand risks and life patterns
 - Early intervention and long-term results/returns
- Use public money wisely to deliver results
 - Build evidence base to inform decisions and delivery
 - Use tools such as CBAX and risk analysis
 - Reduce variation - Implement well

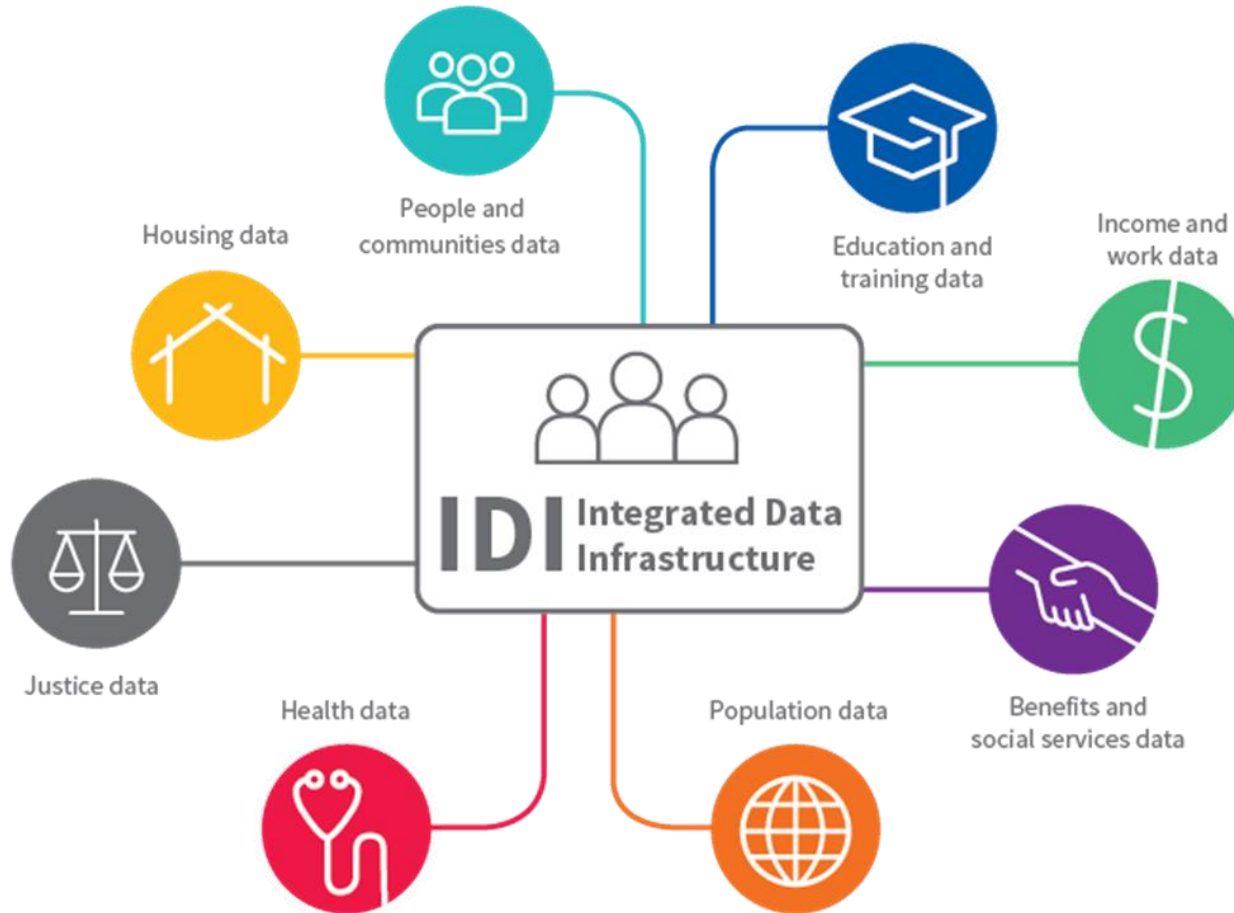


Resources

- Boston & Gill (2018) *Social Investment*
- Social investment (in wellbeing?) – [Policy Quarterly](#)
- Nicola Willis' 2022 lecture
 - Making better use of available evidence
 - Devolving more funding and decision-making to communities
 - [Social Investment \(Wellbeing\) Agency](#)
 - Social Investment Fund
- Rt Hon Sir Bill English [lecture](#)

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Integrated Data Infrastructure IDI



The IDI is a large research database.

It holds de-identified microdata about people and households.

The data is about life events, like education, income, benefits, migration, justice, and health.

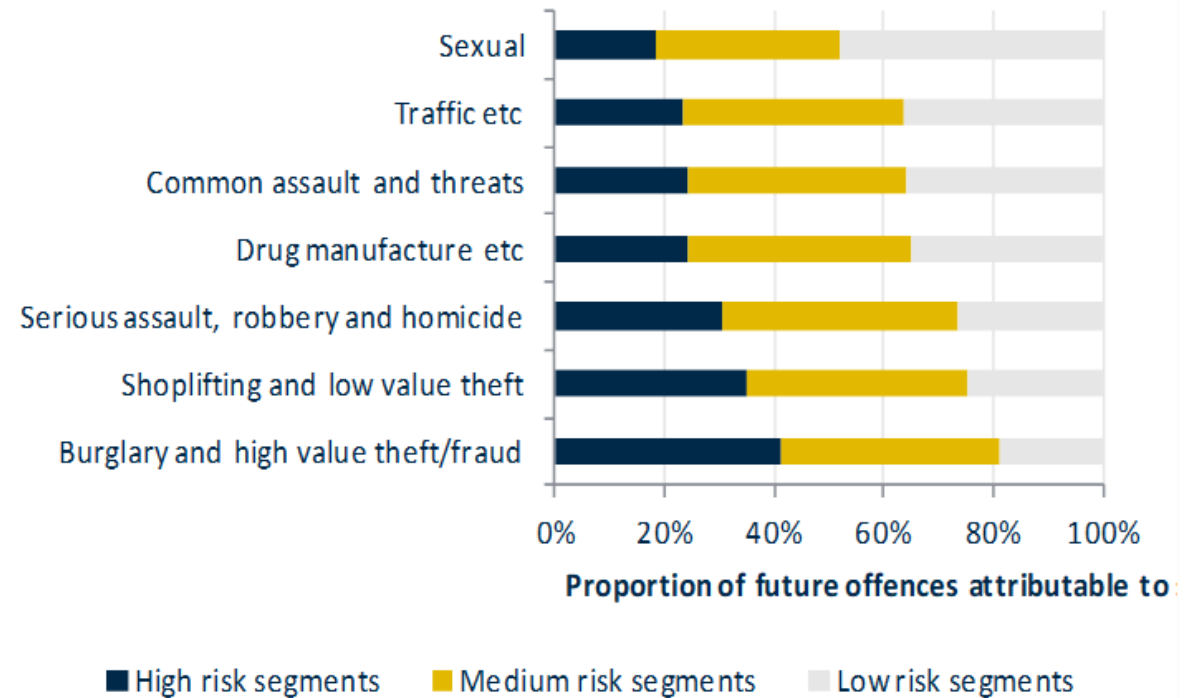
Data comes from government agencies, Stats NZ surveys, and non-government organisations (NGOs).

The data is linked together, or integrated, to form the IDI.

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Insights about people, issues and services

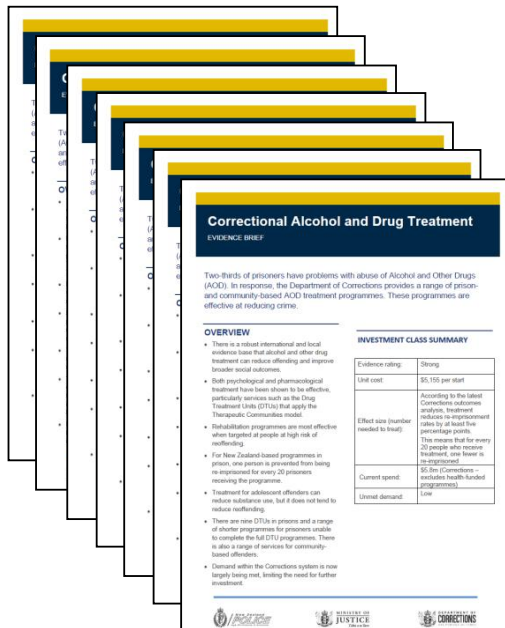
- Life course patterns
- Risk modelling
- Correlations? Effectiveness?
- Multivariate predictions
 - Understand the relative risks of different groups
 - Can't accurately predict individual trajectories



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What works and evidence briefs

- Justice sector has developed a set of ≈40 evidence briefs
- Summarise the international and New Zealand evidence base
- Do you do evidence briefs?



RESEARCH & DATA

Home > Justice sector & policy > Research & data > What works to reduce crime

What works to reduce crime

On this page:

- [Correctional Alcohol and Drug Treatment](#)
- [Cognitive Behavioural Therapy](#)
- [Family Violence Perpetrator Treatment](#)
- [Restorative Justice](#)
- [Therapeutic Interventions for Victims of Intimate Partner Violence](#)
- [Evidence brief methodology](#)

We want to invest where it will make the biggest difference, so we need to know what works to reduce crime. Evidence Briefs summarise the evidence about how well an investment reduces crime, how much is spent on it, and whether there is scope to increase the level of investment.

Each Evidence Brief is overseen by a research committee chaired by the Justice Sector Science advisor, Associate Professor Ian Lambie. This ensures that the briefs fairly reflect the evidence.

Evidence Briefs are designed as general reference documents rather than advice to support a particular funding decision. Although the Evidence Briefs focus on crime, many of the investments covered will be designed to do more than reduce crime. There will always be broader issues to consider when taking an investment decision such as cultural values, fairness and equity, and societal benefits.

The full collection of evidence briefs can be found [here](#).

Correctional Alcohol and Drug Treatment

Evidence brief: [Alcohol and Drug Treatment \[PDF, 273 KB\]](#)

- There is **strong** evidence that AOD treatment is effective in reducing crime.
- AOD treatment is most effective for offenders at high risk of reoffending.
- Both psychological treatment and treatment using pharmaceuticals can be effective.

Strong	<ul style="list-style-type: none"> • Robust international and local evidence that investment tends to reduce crime. • Investment likely to generate a return if implemented well. • Could benefit from additional evaluation to confirm investment is delivering a positive return and to support fine-tuning of the investment design.
--------	--

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- Living Standards Framework
- He Ara Waiora
Social Investment
Outcomes and Performance Reporting

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Performance reporting is about making connections

Performance Reporting supports both:

- *Public Accountability* – by informing the public how government delivery is progressing and enabling Parliament and the public to scrutinise the use of public funds; and
- *Public Sector Management* – by providing information required for Ministers to monitor delivery, inform their decisions, and maintain fiscal discipline.

Performance Reporting comes at many different levels:

- Outcomes, agencies, objectives, strategies, appropriations, programmes, Budget initiatives...
- But it should all set out: where are we trying to go, how do we plan to get there, and where are we at the moment?
- Reporting at lower levels should be done in a way that makes connections with what else is happening at that level and where it fits in the wider picture.

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Making connections backwards

- What does existing performance reporting tell you?
- Are there any gaps in existing performance information?
- Where does what you are proposing fit?
- How do you frame it within the wider context so that it can be traced moving forward?



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Keeping connections moving forward

- Where will this fit in the performance reporting system?
- Who needs to know what information when? What are decision-makers at different levels looking for? How and when will an account be given to Parliament and the public?
- How do you set up for enduring success? What information will future decision-makers and accountability holders be looking for?

“No battle plan ever survives contact with the enemy.”

Helmuth von Moltke the Elder
Prussian general
born October 26, 1800

Dobson's Improbable Quote of the Day



But what
did happen?
What did we learn?

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Pātai / Questions?

Photo credit: Chris Chapman
Description: Fox Glacier Valley

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Key takeaway

Photo credit: Hamish Dick
Description: Te Paki, near Cape Reinga, Northland

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Description: Fox Glacier Valley



TE TAI ŌHANGA
THE TREASURY

CBAX Community of Practice # 5

Improving CBA practice

Amie White and Kirsten Jensen with
Jasmine Anthony and Joanne Leung, Ministry of Transport

30 October 2023

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	<p>#4 Different aspects and approaches to CBA: Guest panel on Living Standards Framework, He Ara Waiora, Social Investment and Outcomes / Performance Reporting.</p>

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Mon 30 Oct 2 – 3 pm	<p>Worked example of a basic CBA: Guest speaker – Jasmine Anthony, Ministry of Transport</p> <p>Building agency capability Joanne Leung, Ministry of Transport</p>
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Future series – monthly from January 2024!

Email cbax@treasury.govt.nz with session topic suggestions.

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- Reference to Lurgi worked example
Transport worked example
Building CBA capability (panel discussion)

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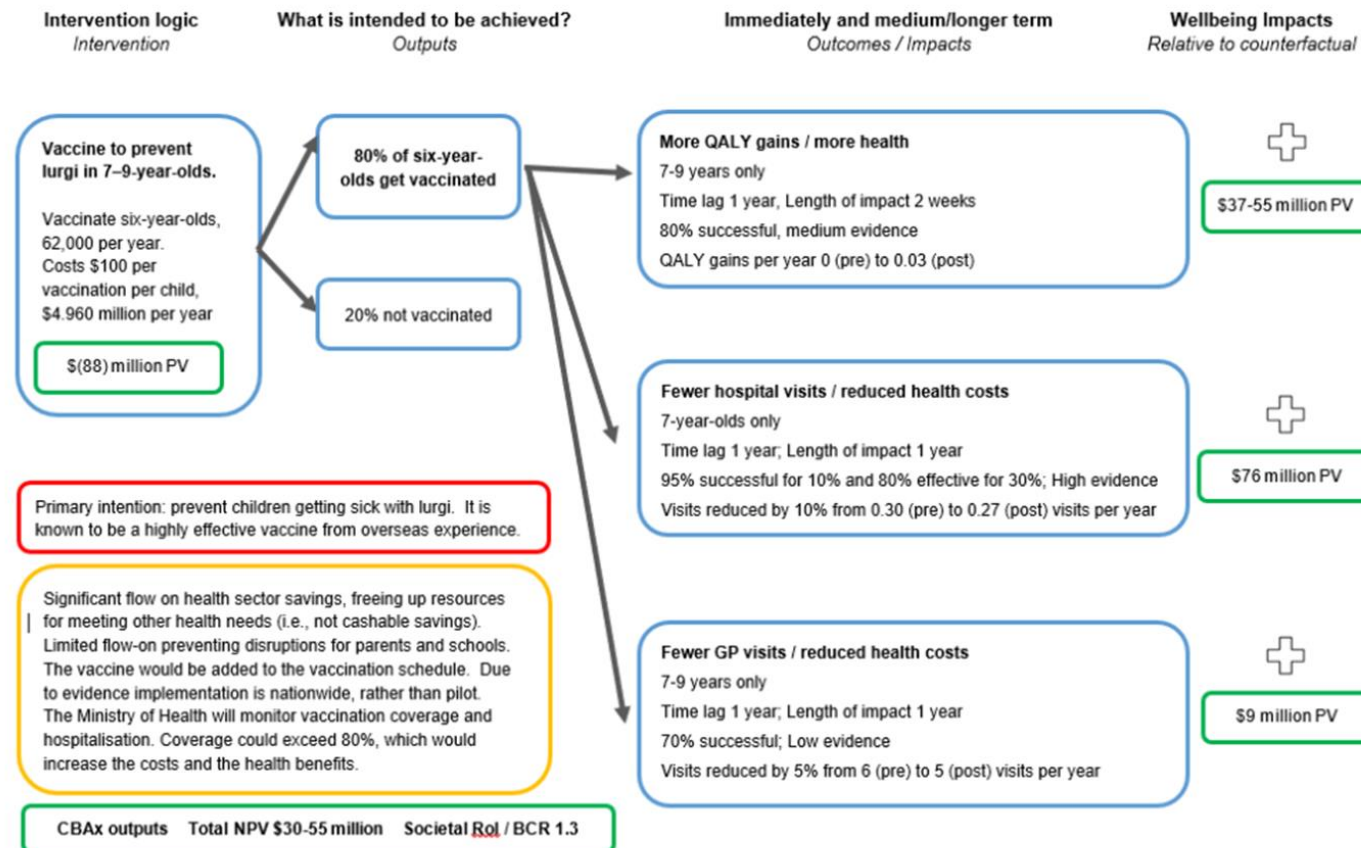
Worked example available: Lurgi.

- Worked example available on the Treasury website.
- The second half of the User Guidance runs you through the steps to populate this.
- Recommend opening a blank CBAX and using the inputs yourself – really helps with familiarising you with how the tool works and how your inputs affect the outputs.

The screenshot displays the Treasury website's user guidance page for the 'CBAX Model - Illustrative Example Lurgi'. The page features a dark header with the Treasury logo and navigation links. Below the header, a breadcrumb trail shows the path: Home > Publications > Guide > CBAX Model - Illustrative Example Lurgi. The main content area includes a 'Guide' section with the title 'CBAX Model - Illustrative Example Lurgi' and metadata such as 'Issue date: Friday, 7 October 2022' and 'Corporate author: The Treasury'. A 'Formats and related files' section lists the 'CBAX Model - Illustrative Example Lurgi' file in Excel format (1.12 MB). A 'Related guidance for the State sector' sidebar lists other documents like 'Better business cases', 'Planning guidance', 'Implementation, management, monitoring guidance', and 'Reporting and review guidance'. A note at the bottom states: 'This spreadsheet provides a made up illustrative example of how to use the CBAX tool.'

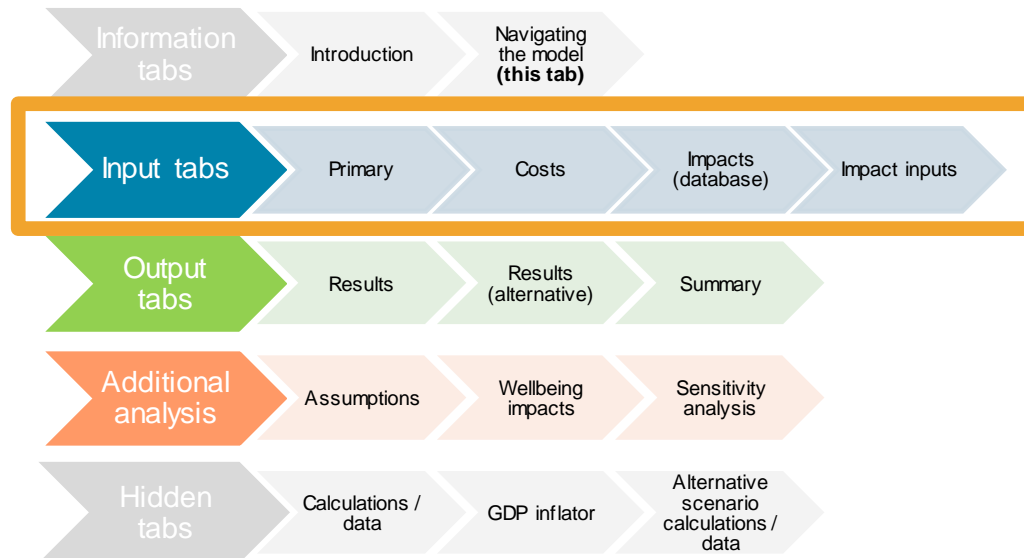
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Intervention logic and your inputs...



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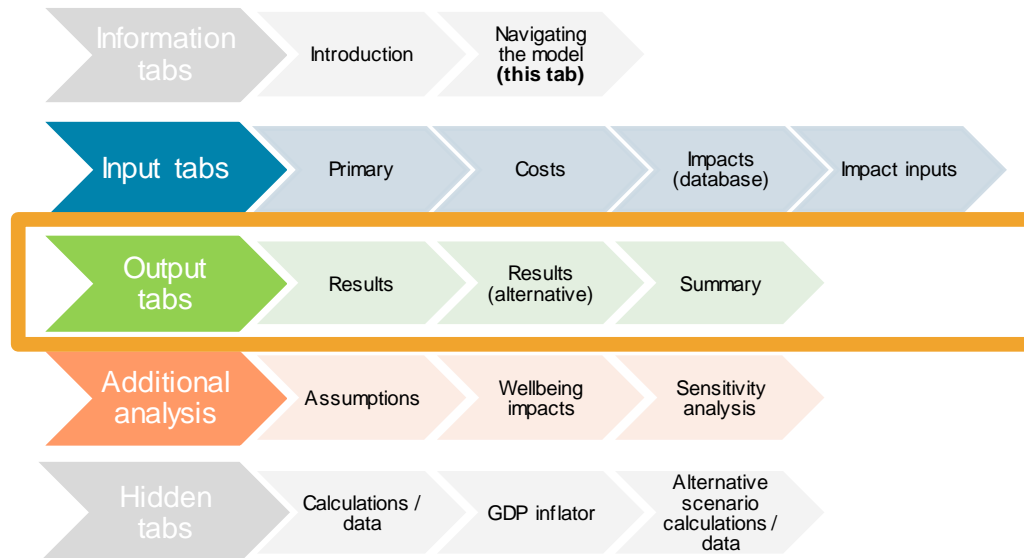
Inputs



- Primary: cohort who / what is the intervention about
- Costs: initiative operating and capital costs
- Impacts (database): choose / enter relevant values
- Impacts inputs: assumptions for each impact

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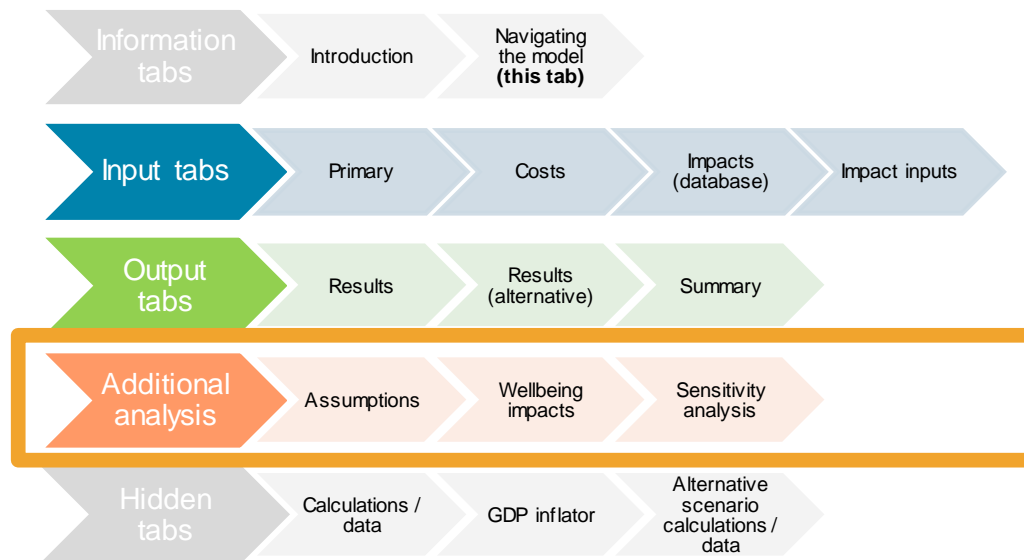
Outputs



- Results: net present value and return on investment (ROI) at 5% discount rate
- Results (Alternative): net present value and ROI at alternative 2% discount rate
- Summary: A3 printable, auto-populated guide with your results and usable charts / tables.

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Additional Analysis



- Assumptions: set out underlying information, blank sheet
- Wellbeing Impacts: Summarise your key impacts (including non-monetised impacts)
- Sensitivity analysis: Use this to capture results of different scenarios.

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Building CBA capability (panel discussion)



TE MANATŪ WAKA
MINISTRY OF TRANSPORT

A Real-Life Cost-Benefit Analysis Case Study

A worked CBA example on Clean Trucks

30 October 2023

3 Different Types of Cost-Benefit Analyses at the Ministry of Transport

Budget Style CBA

Preliminary CBA

Detailed CBA

What is Involved with Each Type of CBA?

CBA types	Budget	Preliminary	Detailed
Main purpose of the CBA	Inform budget process	Inform policy options selection Inform research needs	Appraise the costs and benefits of key and preferred options (and inform selection of key monitoring and evaluation metrics)
Effort and duration	Few weeks Full time	~ 3-month Near full time	1 year or more Part time and intermittent
Research inputs	Low	Medium	High
Coverage of cost and benefit items	Focuses on major cost and benefit components only	Explore more cost and benefit components and often require the use of theoretical assumption for estimation	Similar cost and benefit components as PCBA but with refined assumptions for estimation
Consultation	Key delivering agencies (limited)	Key delivering agencies	Key delivering agencies and may involve public consultation
Format	Excel based with CBAX front page	Likely to be excel based	Excel but moving to coding based in the future

Policy Objectives – Clean Trucks



Policy Problem

- Government commitment to net-zero by 2050. Emissions Reduction Plan 1 commits to reducing emissions from freight transport by 35% by 2035
- To achieve the target, we need to rapidly transition to low and zero emissions alternatives
- Road transport dominates New Zealand's freight sector, far more than any other mode

Policy Objective

- To financially incentivise the uptake of zero and low emissions heavy vehicles and remove barriers to uptake

Counterfactual

- Heavy vehicle sector makes up about 25% of all transport emissions, despite making up around 4% of our road fleet. Without putting a policy in place to incentive the uptake of low and zero emission heavy vehicles the expected emissions will continue to increase over time.

Budget Style CBA Example

A policy to encourage uptake of zero and low emissions heavy vehicles

Costs and Benefits

Costs

- **Monetised**
 - Cost of the programme
 - Deadweight loss
 - Higher electricity costs
 - Higher upfront cost
- **Non-monetised**
 - Potential additional road wear based on zero-emissions electric vehicles being heavier
 - Industry compliance costs

Benefits

- **Monetised**
 - Lower diesel costs
 - Lower carbon costs
 - Lower harmful emissions costs
- **Non-monetised**
 - Reduced noise pollution

Summary of Budget CBA Results

- The evidence quality was low to medium for each of the costs and benefits which is common for budget CBAs
- Benefit cost ratio (BCR) was marginal ~1.4
- We also found that the CBA results are quite sensitive to changes in assumptions
- There are data limitations for example, only a rough estimate could be obtained for the cost of the programme
- To conclude, inputs and assumptions need to be updated when doing preliminary and detailed CBA

Preliminary and Detailed CBA Example

A preliminary/detailed CBA that can be adapted to include future possible policy options with refined assumptions for estimation

[Phase 0 - Planning

Planning for the modelling

- Collaborating towards the outline of what we want to achieve from this model and why
- Identifying key contacts
- Documentation and Quality Assurance Process

Deciding which modelling outputs, we want to use

- What outputs do we need to contextualise information
- Decision to use R coding as opposed to excel

Determining the dimensions of the model

- Deciding what vehicle types to include in the model e.g., just including trucks for simplicity or including other vehicle types such as buses for flexibility
- Determining the time scale (economic life of the vehicles vs ERP emission budget periods)

Phase 1 – Data Analysis

This phase involves carrying out analysis to understand the heavy vehicle fleet and its characteristics.

- Analysis using R
- Formulating analysis outputs into a “Characteristics of the Heavy Vehicle Fleet” report
- Informs assumptions and disaggregation for phase 2
- Identifies knowledge and data gaps
- Externally commissioning a heavy vehicle survey to fill knowledge gaps



Phase 2 – Total Cost of Ownership (TCO) + Assumptions

This phase involves confirming the TCO components to include in the model, what source to use for each components and what assumptions we need to make.

- Deciding on factors to include in CBA such as fuel use, electricity cost etc partly informed by budget CBA
- Review literature of using total cost of ownership of EV's and diesel heavy vehicles
- Deciding how we categorise our heavy vehicles (based on phase 1 analysis)
- Match characteristics to characteristic groups identified in phase 1
- Prepare inputs for the model

Phase 3 – Model Building

This phase involves building the model using R coding in a way that it can be streamlined and easily updated in the future.

- Investigating model options
- Reviewing previous internal modelling including electric vehicle (EV) uptake model and clean car model
- Incorporating components from phase 1 and 2 into the model
- Carrying out sensitivity analysis by changing some of the assumptions and seeing what the output results are
- Developing different pricing scenarios. These would include what would happen to the total cost of ownership and therefore EV uptake in response to different policies which financially incentivise or disincentivise uptake

Phase 4 – Calculating Costs and Benefits

This phase involves our total cost of ownership being calculated and having EV uptake projections to inform the cost benefit analysis.

- Calculating cost and benefits based on the projected number of vehicles and the total cost of ownership
- Assessing other costs and benefits that aren't based on the total cost of ownership components such as harmful and carbon emissions costs
- Updating inputs to include any new data or information that becomes available
- Noting down the non-monetised costs and benefits such as potential reduction in noise pollution

Summary

- There is no one-size-fits-all when it comes to CBA
- The three types of CBA we do at MoT are: budget style, preliminary/indicative and detailed CBA
- The clean trucks is an example of all three types of CBA
- CBA's can be developed using different tools including excel or R coding for a quantitative CBA
- A good piece of CBA requires a lot of planning and research before analysis can begin. However, this isn't always possible particularly with budget CBAs as these are very time constrained

Ngā mihi
Thank you



Te Kāwanatanga o Aotearoa
New Zealand Government

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Pātai / Questions?

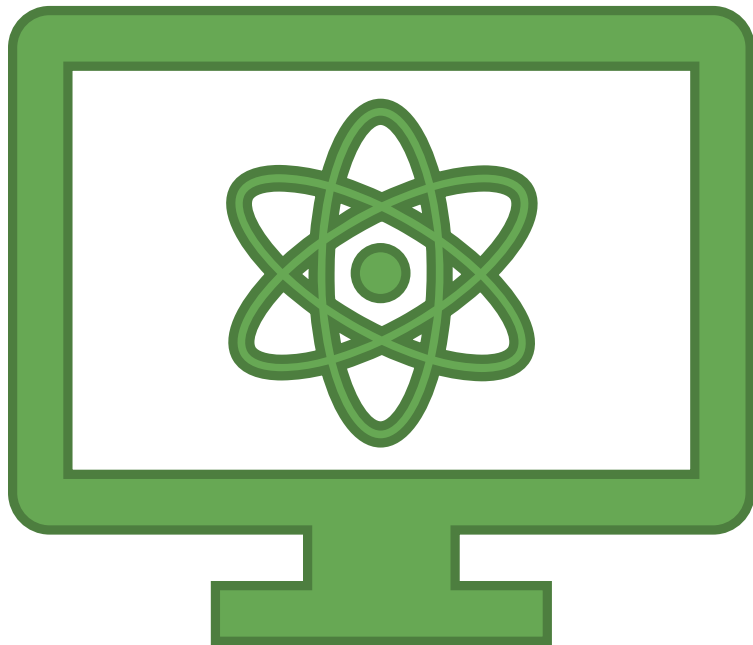
Photo credit: Chris Chapman
Description: Fox Glacier Valley

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Building CBA capability (panel discussion)

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How do you build CBA capability in your agency?



- Please tell us about your experiences
- What are your tips for people?
- What works well in practice?
- How have you overcome challenges?
- Recommended resources?

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Rōpū rārangi take (online October to November on Monday 2 pm – 3 pm)

Lifting CBA practice 2023 series

Slides / recordings available online for Session #1 (slides only) #2, #3 and #4	#1 Learn and develop: CBAx update for Budget 2024, Budget 2023 CBAs experiences and intervention logic and a CBA (and other methods)
	#2 Evaluation: CBA: What is CBA, when to do it and why, evaluating CBAx summary outputs, how other methods complement a CBA
	#3 Value for Money in Budget 2024: Applying a value for money lens, Panel – insights into how Treasury looks at CBA submissions
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We are here to help...



Get in touch via the CBAX email address here at Treasury:

cbax@treasury.govt.nz

The email **is** monitored and also comes to both Kirsten and me.

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Hei tērā Rāhina!

Photo credit: Chris Chapman
Description: Fox Glacier Valley