

Vote Environment

APPROPRIATION MINISTER(S): Minister of Climate Change (M12), Minister for the Environment (M29)

DEPARTMENT ADMINISTERING THE VOTE: Ministry for the Environment (A15)

RESPONSIBLE MINISTER FOR MINISTRY FOR THE ENVIRONMENT: Minister for the Environment

Overview of the Vote

The Minister for the Environment is responsible for appropriations in Vote Environment 2023/24, which cover:

- a total of just over \$176 million for the development and provision of policy advice and other support on environmental matters, implementing policy and the monitoring of domestic environmental management and educational programmes
- a total of just over \$126 million in funding and grants to third parties for water initiatives
- a total of \$105 million in payments to territorial local authorities for the Waste Disposal Levy
- a total of nearly \$80 million for waste minimisation initiatives and to build a resilient system for reducing, recycling, and managing New Zealand's waste responsibly
- a total of nearly \$29 million in funding provided to the Environmental Protection Authority
- a total of \$24 million in funding for reducing emissions from waste initiatives
- a total of nearly \$7 million for grants to third parties for domestic environmental management and education programmes, and contributions to international institutions
- a total of nearly \$7 million for overseeing and establishing the Spatial Planning Act
- a total of just over \$4 million for services provided by third parties for the investigation, management and remediation services relating to contaminated sites
- a total of just over \$3 million for the establishment and operations of the National Māori Entity
- a total of nearly \$1 million in funding for Iwi to engage in co-management arrangements, and
- a total of nearly \$1 million for capital expenditure.

The Minister of Climate Change is responsible for appropriations in Vote Environment for 2023/24, which cover:

- a total of nearly \$2,203 million for the allocation of New Zealand emission units to the economy
- a total of \$500 million for the loss on sale of New Zealand emission units
- a total of just over \$154 million for administering the Emissions Trading Scheme including the impairment of debt
- a total of just over \$50 million for policy advice, reporting, operations, and stewardship of matters relating to climate change
- a total of just over \$19 million in funding provided to the Climate Change Commission, and
- a total of just over \$4 million in funding provided to the Climate Change Chief Executive Board.

Details of these appropriations are set out in Parts 2-4.

Details of Appropriations and Capital Injections

Annual Appropriations and Forecast Permanent Appropriations

Titles and Scopes of Appropriations by Appropriation Type	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Departmental Output Expenses			
Climate Change Chief Executives Board (M12) (A15) This appropriation is limited to policy and implementation advice to support the Climate Change Chief Executives Board to carry out its functions.	4,171	4,171	4,132
Improving New Zealand's Environment (M29) (A15) This appropriation is limited to the development and provision of policy advice and other support to Ministers on environmental matters, the implementation of policy and the monitoring of domestic environmental management and educational programmes.	162,935	162,935	174,586
Managing Climate Change in New Zealand (M12) (A15) This appropriation is limited to policy advice, reporting, operations, and stewardship of matters relating to climate change.	51,846	51,846	49,573
Strategic Planning Reform (M29) (A15) This appropriation is limited to developing and implementing the proposed Spatial Planning Act.	6,812	6,812	6,812
Total Departmental Output Expenses	225,764	225,764	235,103
Departmental Capital Expenditure			
Ministry for the Environment - Capital Expenditure PLA (M29) (A15) This appropriation is limited to the purchase or development of assets by and for the use of the Ministry for the Environment, as authorised by section 24(1) of the Public Finance Act 1989.	5,250	5,250	800
Total Departmental Capital Expenditure	5,250	5,250	800
Non-Departmental Output Expenses			
Administration of New Zealand Units held on Trust (M12) (A15) This appropriation is limited to the application for and holding on trust of New Zealand Units on behalf of the future owners of Crown Forest Licensed land.	177	177	177
Climate Change Commission - Advisory and Monitoring Function (M12) (A15) This appropriation is limited to the establishment and operations of the Climate Change Commission in accordance with its statutory purposes and functions.	15,532	15,532	18,433
Contaminated Sites Remediation Fund (M29) (A15) This appropriation is limited to the investigation, management and remediation of contaminated sites.	2,990	2,990	4,084
Emissions Trading Scheme (M12) (A15) This appropriation is limited to the implementation and operation of the New Zealand Emissions Trading Scheme and maintenance of a register to enable the holding and transfer of climate change units.	7,021	7,021	6,837
Environmental Protection Authority functions (M29) (A15) This appropriation is limited to the provision of the Environmental Protection Authority's regulatory and other statutory functions.	24,473	24,473	27,999

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Titles and Scopes of Appropriations by Appropriation Type			
Environmental Training Programmes (M29) (A15) This appropriation is limited to supporting training programmes, including Te Aho Tu Roa, that promote environmental and social sustainability, encourage Māori participation, raise environmental and ecological awareness and encourage children and young people to participate in environmental initiatives in the community.	1,900	1,900	1,900
Iwi/hapū management planning (M29) (A15) This appropriation is limited to supporting iwi and hapū in developing a framework and planning for environmental protection and management.	255	255	425
National Māori Entity (M29) (A15) This appropriation is limited to the establishment and operations of the National Māori Entity in accordance with its statutory purposes and functions.	-	-	3,446
Promotion of Sustainable Land Management (M29) (A15) This appropriation is limited to the promotion and coordination of sustainable land management practice through a national network of coordinators.	800	800	800
Water science and economics (M29) (A15) This appropriation is limited to water science and economic impact analyses, and guidance to support development of the National Objectives Framework.	2,164	2,164	1,500
Total Non-Departmental Output Expenses	55,312	55,312	65,601
Non-Departmental Other Expenses			
Allocation of New Zealand Units (M12) (A15) This appropriation is limited to the granting of New Zealand Units to sectors of the New Zealand Economy.	3,039,300	1,656,419	2,202,800
Climate Change Development Fund (M12) (A15) This appropriation is limited to supporting international projects to assist developing countries address climate change issues.	300	300	300
Environmental Legal Assistance (M29) (A15) This appropriation is limited to supporting groups that wish to advocate for environmental issues in resource management cases in the courts and appearances at Boards of Inquiry of projects of national significance.	600	600	600
Framework Convention on Climate Change (M12) (A15) New Zealand's contribution to the United Nations Framework Convention on Climate Change.	185	171	185
Fresh Start for Fresh Water: Waikato River Clean-up Fund (M29) (A15) This appropriation is limited to funding for the Waikato River Clean-up Fund for the restoration and protection of the health and wellbeing of the Waikato River for future generations.	4,540	4,540	4,341
Impairment of Debt Relating to Climate Change Activities (M12) (A15) This appropriation is limited to the impairment and write down of Crown debt arising from Climate Change related activities.	147,000	-	147,000
Impairment of Debt Relating to Environment Activities (M29) (A15) This appropriation is limited to the impairment and write down of Crown debt arising from Environment related activities excluding Climate Change.	5,000	-	5,000
International Subscriptions (M29) (A15) This appropriation is limited to subscriptions to International Environmental Agreements.	165	125	165
Loss on Sale of New Zealand Units (M12) (A15) This appropriation is limited to the loss on sale of New Zealand Units.	649,000	94,832	500,000
Te Pou Tupua (M29) (A15) This appropriation is limited to the Crown contribution to support Te Pou Tupua (the Whanganui River Guardian) functions.	95	95	89

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Titles and Scopes of Appropriations by Appropriation Type			
United Nations Environment Programme (M29) (A15) New Zealand's membership of the United Nations Environment Programme.	723	571	723
Waikato River Co-Governance (M29) (A15) This appropriation is limited to the governance and operational costs of Waikato River co-governance.	910	910	910
Exclusive Economic Zone Major Prosecutions Fund (M29) (A15) This appropriation is limited to major prosecutions relating to activities regulated under the Exclusive Economic Zone and Continental Shelf (Environmental Effects) Act 2012.	500	-	-
Transitional Support for Local Government and Iwi (M29) (A15) This appropriation is limited to providing transitional support to local authorities and iwi for new arrangements involving iwi in the management of natural resources arising from historical Treaty settlements.	2,897	2,897	-
Waikato River Co-Management (M29) (A15) This appropriation is limited to enabling the Waikato River Iwi to engage in the new co-management arrangements in relation to the Waikato River.	8,322	8,322	-
Total Non-Departmental Other Expenses	3,859,537	1,769,782	2,862,113
Non-Departmental Capital Expenditure			
Capital Contribution to the Environmental Protection Authority (M29) (A15) This appropriation is limited to providing a capital injection to the Environmental Protection Authority.	1,800	1,800	600
Climate Change Commission: Capital Contribution (M12) (A15) This appropriation is limited to providing a capital injection to the Climate Change Commission.	960	960	600
Total Non-Departmental Capital Expenditure	2,760	2,760	1,200
Multi-Category Expenses and Capital Expenditure			
Waste and Resource Recovery MCA (M29) (A15) The single overarching purpose of this appropriation is to build a resilient system for reducing, recycling and managing New Zealand's waste responsibly.	19,341	13,846	9,792
Non-Departmental Output Expenses			
Waste Minimisation and Resource Recovery Initiatives This category is limited to supporting research and development, innovation and commercialisation opportunities, information and education, regulatory activities (including compliance, monitoring and enforcement), data, evidence and evaluation and resource recovery infrastructure to improve New Zealand's capacity to recycle and recover materials.	19,331	13,846	9,782
Non-Departmental Other Expenses			
Fair value write-down of loans This category is limited to the fair value write-down of loans to local authorities and others to develop the infrastructure needed to improve New Zealand's capacity to recycle and recover materials.	10	-	10
Waste Minimisation MCA (M29) (A15) The single overarching purpose of this appropriation is to protect the environment through more effective and efficient waste management and minimisation in New Zealand.	101,786	101,786	170,000
Departmental Output Expenses			
Waste Minimisation Administration This category is limited to the collection and administration of the Waste Disposal Levy and assessing and monitoring costs relating to projects considered or approved for funding from the Waste Disposal Levy.	12,095	12,095	13,042

Titles and Scopes of Appropriations by Appropriation Type	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Non-Departmental Output Expenses			
<i>Contestable Waste Minimisation Fund</i> This category is limited to grants for waste minimisation initiatives.	29,691	29,691	51,958
Non-Departmental Other Expenses			
<i>Waste Disposal Levy Disbursements to Territorial Local Authorities</i> This category is limited to payments to territorial local authorities of their proportion of the Waste Disposal Levy as prescribed under the Waste Minimisation Act 2008.	60,000	60,000	105,000
Total Multi-Category Expenses and Capital Expenditure	121,127	115,632	179,792
Total Annual Appropriations and Forecast Permanent Appropriations	4,269,750	2,174,500	3,344,609

Multi-Year Appropriations

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Non-Departmental Output Expenses		
Climate Emergency Response Fund - Waste Initiatives (M29) (A15) This appropriation is limited to supporting feasibility projects, infrastructure and other assets, and enabling systems that will improve New Zealand's ability to reduce emissions from waste. Commences: 01 July 2022 Expires: 30 June 2027	Original Appropriation Adjustments to 2021/22 Adjustments for 2022/23 Adjusted Appropriation Actual to 2021/22 Year End Estimated Actual for 2022/23 Estimate for 2023/24 Estimated Appropriation Remaining	75,000 - - 75,000 - 3,000 24,000 48,000
Community Environment Fund (M29) (A15) This appropriation is limited to strengthening partnerships, raising environmental awareness and encouraging participation in environmental initiatives in the community. Commences: 01 July 2020 Expires: 30 June 2025	Original Appropriation Adjustments to 2021/22 Adjustments for 2022/23 Adjusted Appropriation Actual to 2021/22 Year End Estimated Actual for 2022/23 Estimate for 2023/24 Estimated Appropriation Remaining	10,860 788 - 11,648 5,269 2,672 2,672 1,035
Fresh Start for Fresh Water: Rotorua Te Arawa Lakes Programme (M29) (A15) This appropriation is limited to maintaining and improving the water quality of the Rotorua Lakes. Commences: 01 July 2020 Expires: 30 June 2025	Original Appropriation Adjustments to 2021/22 Adjustments for 2022/23 Adjusted Appropriation Actual to 2021/22 Year End Estimated Actual for 2022/23 Estimate for 2023/24 Estimated Appropriation Remaining	11,225 6,002 - 17,227 1,000 5,430 5,428 5,369

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Freshwater Improvement Fund (M29) (A15) This appropriation is limited to initiatives which contribute to managing New Zealand's freshwater bodies within environmental limits. Commences: 01 July 2020 Expires: 30 June 2025	Original Appropriation	71,000
	Adjustments to 2021/22	223,781
	Adjustments for 2022/23	(13,500)
	Adjusted Appropriation	281,281
	Actual to 2021/22 Year End	63,543
	Estimated Actual for 2022/23	36,640
	Estimate for 2023/24	90,530
	Estimated Appropriation Remaining	90,568
Kaipara Moana Remediation (M29) (A15) This appropriation is limited to remediating Kaipara Moana by halting degradation and working towards more productive, sustainable, and high value use of land within the Kaipara catchment. Commences: 01 July 2020 Expires: 30 June 2025	Original Appropriation	100,000
	Adjustments to 2021/22	-
	Adjustments for 2022/23	-
	Adjusted Appropriation	100,000
	Actual to 2021/22 Year End	9,688
	Estimated Actual for 2022/23	7,000
	Estimate for 2023/24	20,000
	Estimated Appropriation Remaining	63,312
Supporting Equitable Transitions and Climate Resilience for Māori (M12) (A15) This appropriation is limited to contributing to equitable transitions for communities through New Zealand's climate response. Commences: 01 July 2022 Expires: 30 June 2026	Original Appropriation	1,000
	Adjustments to 2021/22	-
	Adjustments for 2022/23	-
	Adjusted Appropriation	1,000
	Actual to 2021/22 Year End	-
	Estimated Actual for 2022/23	500
	Estimate for 2023/24	-
	Estimated Appropriation Remaining	500
Te Mana o Te Wai (M29) (A15) This appropriation is limited to helping Māori improve the quality of freshwater bodies, whose health is integral to the social, cultural, economic and environmental well-being of communities. Commences: 01 July 2020 Expires: 30 June 2025	Original Appropriation	30,000
	Adjustments to 2021/22	-
	Adjustments for 2022/23	-
	Adjusted Appropriation	30,000
	Actual to 2021/22 Year End	6,062
	Estimated Actual for 2022/23	10,500
	Estimate for 2023/24	6,000
	Estimated Appropriation Remaining	7,438

Total Annual Appropriations and Forecast Permanent Appropriations and Multi-Year Appropriations

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Annual Appropriations and Forecast Permanent Appropriations	4,269,750	2,174,500	3,344,609
Total Forecast MYA Non-Departmental Output Expenses	66,242	65,742	148,630
Total Annual Appropriations and Forecast Permanent Appropriations and Multi-Year Appropriations	4,335,992	2,240,242	3,493,239

Capital Injection Authorisations

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Ministry for the Environment - Capital Injection (M29) (A15)	-	-	-

Supporting Information

Part 1 - Vote as a Whole

1.1 - New Policy Initiatives

Policy Initiative	Appropriation	2022/23 Final Budgeted \$000	2023/24 Budget \$000	2024/25 Estimated \$000	2025/26 Estimated \$000	2026/27 Estimated \$000
Climate Change Commission - Agricultural Emissions Pricing Function	Climate Change Commission - Advisory and Monitoring Function Non-Departmental Output Expense	-	3,000	3,000	3,000	3,000
Climate Change Commission - Wage Pressures	Climate Change Commission - Advisory and Monitoring Function Non-Departmental Output Expense	-	651	651	650	650
Environmental Monitoring and Reporting System Initiative: Reprioritisation of Funds	Improving New Zealand's Environment Departmental Output Expense	100	5,402	6,048	-	-
	Freshwater Improvement Fund MYA Non-Departmental Output Expense	(11,550)	-	-	-	-
Environmental Protection Authority - hazardous substances cost pressures	Environmental Protection Authority functions Non-Departmental Output Expense	-	1,147	1,653	1,653	1,653
Environmental Protection Authority core operations cost pressures	Environmental Protection Authority functions Non-Departmental Output Expense	558	6,069	6,275	6,275	6,275
Ministry for the Environment - Wage cost pressures	Improving New Zealand's Environment Departmental Output Expense	1,000	-	-	-	-
	Managing Climate Change in New Zealand Departmental Output Expense	500	-	-	-	-
Resource Management Reforms	Improving New Zealand's Environment Departmental Output Expense	6,581	1,000	-	-	-
	Iwi/hapū management planning Non-Departmental Output Expense	255	425	-	-	-
	National Māori Entity Non-Departmental Output Expense	-	3,446	-	-	-

Policy Initiative	Appropriation	2022/23 Final Budgeted \$000	2023/24 Budget \$000	2024/25 Estimated \$000	2025/26 Estimated \$000	2026/27 Estimated \$000
Retention of COVID-19 Response and Recovery Fund: Jobs for Nature funding to wind down the scheme	Improving New Zealand's Environment Departmental Output Expense	-	-	-	850	-
Return of unallocated COVID-19 Response and Recovery Fund: Jobs for Nature funding	Freshwater Improvement Fund MYA Non-Departmental Output Expense	(1,390)	-	-	-	-
Setting up and operating an agricultural emissions pricing scheme	Managing Climate Change in New Zealand Departmental Output Expense	-	2,900	-	-	-
Sustainable Biofuels Mandate	Environmental Protection Authority functions Non-Departmental Output Expense	1,500	-	-	-	-
Wairarapa Moana natural resources redress	Transitional Support for Local Government and Iwi Non-Departmental Other Expense	2,897	-	-	-	-
Total Initiatives		451	24,040	17,627	12,428	11,578

1.2 - Trends in the Vote

Summary of Financial Activity

	2018/19	2019/20	2020/21	2021/22	2022/23		2023/24			2024/25	2025/26	2026/27
	Actual \$000	Actual \$000	Actual \$000	Actual \$000	Final Budgeted \$000	Estimated Actual \$000	Departmental Transactions Budget \$000	Non- Departmental Transactions Budget \$000	Total Budget \$000	Estimated \$000	Estimated \$000	Estimated \$000
Appropriations												
Output Expenses	113,604	151,326	199,106	254,444	347,318	346,818	235,103	214,231	449,334	410,800	244,207	197,640
Benefits or Related Expenses	-	-	-	-	-	-	N/A	-	-	-	-	-
Borrowing Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	555,849	665,294	957,940	1,559,453	3,859,537	1,769,782	-	2,862,113	2,862,113	2,395,140	2,499,497	2,628,486
Capital Expenditure	656	1,253	3,784	2,061	8,010	8,010	800	1,200	2,000	1,760	1,400	800
Intelligence and Security Department Expenses and Capital Expenditure	-	-	-	-	-	-	-	N/A	-	-	-	-
Multi-Category Expenses and Capital Expenditure (MCA)												
<i>Output Expenses</i>	19,289	18,411	37,425	40,117	61,117	55,632	13,042	61,740	74,782	135,000	185,000	200,927
<i>Other Expenses</i>	18,489	16,973	17,515	34,968	60,010	60,000	-	105,010	105,010	135,000	135,000	135,000
<i>Capital Expenditure</i>	-	-	-	-	-	-	N/A	-	-	-	-	-
Total Appropriations	707,887	853,257	1,215,770	1,891,043	4,335,992	2,240,242	248,945	3,244,294	3,493,239	3,077,700	3,065,104	3,162,853
Crown Revenue and Capital Receipts												
Tax Revenue	-	-	-	-	-	-	N/A	-	-	-	-	-
Non-Tax Revenue	889,392	1,082,559	1,680,763	3,145,306	3,633,858	2,781,801	N/A	3,914,946	3,914,946	3,768,234	3,342,858	3,153,354
Capital Receipts	-	-	-	-	-	-	N/A	-	-	-	-	-
Total Crown Revenue and Capital Receipts	889,392	1,082,559	1,680,763	3,145,306	3,633,858	2,781,801	N/A	3,914,946	3,914,946	3,768,234	3,342,858	3,153,354

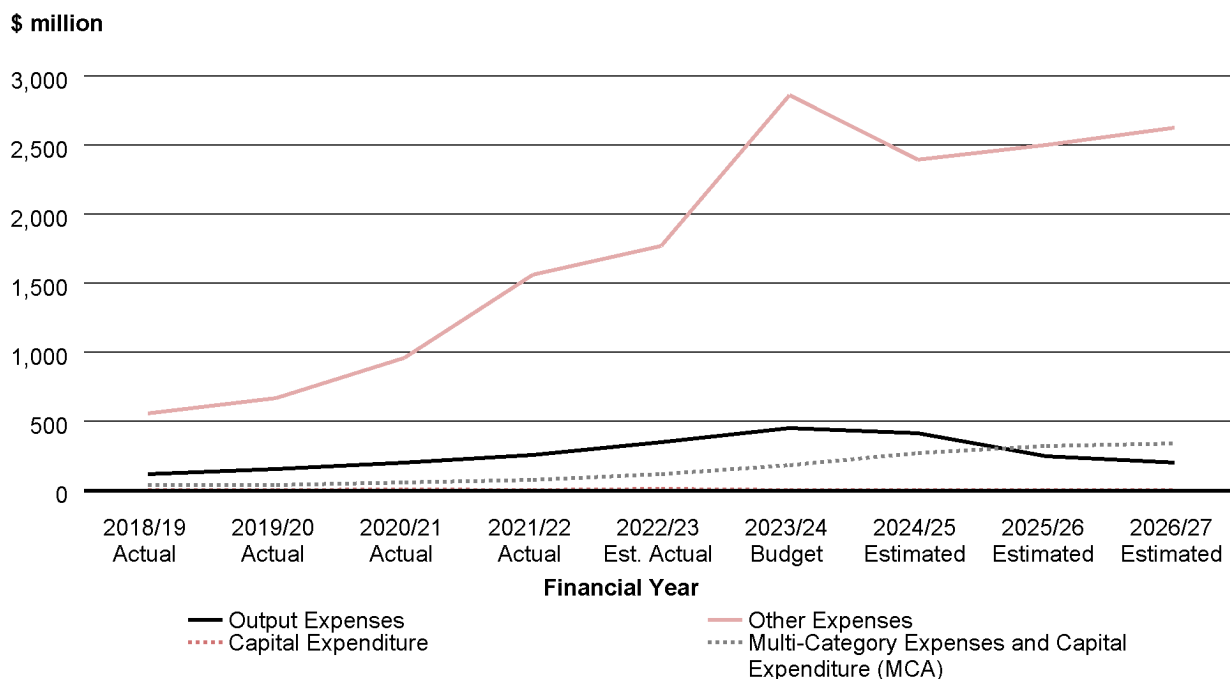
Note - where restructuring of the vote has occurred then, to the extent practicable, prior years information has been restated as if the restructuring had occurred before the beginning of the period covered. In this instance Total Appropriations for the Budgeted and Estimated Actual year may not equal Total Annual Appropriations and Forecast Permanent Appropriations and Multi-Year Appropriations in the Details of Appropriations and Capital Injections.

Adjustments to the Summary of Financial Activity Table Due to Vote Restructuring

There have been no restructuring adjustments to prior year information in the Summary of Financial Activity table.

1.3 - Analysis of Significant Trends

Figure 1 - Vote trends in actual expenses and capital expenditure by appropriation type



Source: Ministry for the Environment

The actual and budgeted output expenses from 2018/19 onwards reflect an increase in funding for resource management and water management reforms, and climate change related activities.

The variability in Other Expenses relates to:

- The Allocation of New Zealand Units appropriation and reflects the changes in the volume of units allocated and the forecast price of units
 - for the Allocation of New Zealand Units appropriation, the upper limit of the appropriation is set at \$100 per carbon unit from 2021/22 onwards. This increase is to accommodate the uncertainty in the market price of New Zealand units. The estimated actual is based on the current market price per carbon unit at the time of the forecast, and
 - the changes in forecast volume of units to be allocated is a result of continuous improvement to the model, assumptions, and activity data for various sectors based on the latest information available at the time of the forecast.
- Waste Disposal Levy disbursement to Territorial Local Authorities to reflect the increase in the Waste Disposal Levy revenue forecast.

Part 2 - Details of Departmental Appropriations

2.1 - Departmental Output Expenses

Climate Change Chief Executives Board (M12) (A15)

Scope of Appropriation

This appropriation is limited to policy and implementation advice to support the Climate Change Chief Executives Board to carry out its functions.

Expenses and Revenue

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	4,171	4,171	4,132
Revenue from the Crown	4,171	4,171	4,132
Revenue from Others	-	-	-

What is Intended to be Achieved with this Appropriation

This appropriation is intended to support the Climate Change Chief Executives Board by ensuring that the Board is resourced with a cross-agency secretariat and funding to publish progress reports. The Board is required to coordinate the implementation of the emissions reduction plan; monitor and report on overall progress towards achieving the plan; advise on how to respond to results of monitoring and reporting; publish monitoring reports on the plan, sub-targets, and implementation, and undertake all existing functions of the Cabinet mandated Climate Change Chief Executives Board.

How Performance will be Assessed and End of Year Reporting Requirements

	2022/23		2023/24
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Reporting on the Emissions Reductions and National Adaptation Plans is delivered on-time to Ministers	100%	100%	100%

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Ministry for the Environment in its Annual Report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2022/23	2023/24	2024/25	2025/26	2026/27
		Final Budgeted \$000	Budget \$000	Estimated \$000	Estimated \$000	Estimated \$000
Emissions Reductions Plan Performance Monitoring	2022/23	4,171	4,132	4,132	4,132	4,132

Improving New Zealand's Environment (M29) (A15)

Scope of Appropriation

This appropriation is limited to the development and provision of policy advice and other support to Ministers on environmental matters, the implementation of policy and the monitoring of domestic environmental management and educational programmes.

Expenses and Revenue

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	162,935	162,935	174,586
Revenue from the Crown	162,128	162,128	173,779
Revenue from Others	807	807	807

Components of the Appropriation

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Resource Management Reforms Policy Advice	58,448	58,448	60,260
Resource Management Reforms Implementation	33,245	33,245	30,644
Freshwater Implementation	30,311	30,311	36,025
Freshwater/Marine Policy Advice	16,431	16,431	16,231
Waste Management Policy and Implementation	11,995	11,995	18,587
Supporting Other Environmental Policies and programmes	12,505	12,505	12,839
Total	162,935	162,935	174,586

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve quality advice and solutions with a focus on improving environmental management frameworks.

How Performance will be Assessed and End of Year Reporting Requirements

	2022/23		2023/24
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Advice and support			
Percentage of all Regulatory Impact Statements that partially or fully meet quality assurance criteria	At least 90% (with 70% fully meeting criteria)	At least 90% (with 70% fully meeting criteria)	At least 90% (with 70% fully meeting criteria)
The satisfaction of the Minister for the Environment and the Minister of Climate Change with the advice service, as per the common satisfaction survey	At least 4 out of 5	At least 4 out of 5	At least 4 out of 5
Percentage of Ministerial Official Information Act requests submitted within the timeframes agreed with the Minister's office	95%	95%	95%

Assessment of Performance	2022/23		2023/24
	Final Budgeted Standard	Estimated Actual	Budget Standard
Percentage of responses to departmental Official Information Act requests sent within statutory deadlines	95%	95%	95%
Technical quality of advice papers (assessed by a survey with a methodical robustness of 100%)	At least 3.5 out of 5	At least 3.5 out of 5	At least 3.5 out of 5
Environmental monitoring and reporting			
Number of months the Ministry will publish the National Monitoring Systems data after receiving the complete data set from local authorities	No more than 6 months	No more than 6 months	No more than 6 months
Percentage of science and advice procured to develop limits and targets that meets quality assurance criteria	At least 90%	At least 90%	At least 90%
Produce environmental reports required by the Environmental Reporting Act 2015	Achieved	Achieved	Achieved
Resource management system			
Minimum 6 weeks public consultation for all National Direction workstreams	100%	100%	100%
Delivery progress is on track to implement the new system	Achieved	Achieved	Achieved
Draft bills to be introduced to the House	Achieved	Achieved	Achieved
Freshwater Farm Plans			
Number of Certifiers appointed (see Note 1)	New measure	New measure	10-30
Number of certified freshwater farm plans (see Note 1)	New measure	New measure	No standard (see Note 2)
Contaminant discharge tool released to Councils for use (see Note 3)	New measure	New measure	By 30 June 2024

Note 1 - These are new performance indicators and were selected as they reflect the focus of the Budget 2022 initiative of Freshwater Farm Plan system - Implementation and Operations to start the implementation of the freshwater farm planning system during 2023/24.

Note 2 - To be provided in Supplementary Estimates 2023/24 once the timeframe for certification of freshwater farm plans has been agreed.

Note 3 - This is a new performance indicator and was selected as it reflects the focus of the Budget 2022 initiative of the Nutrient Management Tool during 2023/24 to deliver the updated tool to councils. This is funded through Freshwater Farm Plan system - Implementation and Operations.

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Ministry for the Environment in its Annual Report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2022/23 Final Budgeted \$000	2023/24 Budget \$000	2024/25 Estimated \$000	2025/26 Estimated \$000	2026/27 Estimated \$000
Retention of COVID-19 Response and Recovery Fund: Jobs for Nature funding to wind down the scheme	2025/26	-	-	-	850	-
Environmental Monitoring and Reporting System Initiative: Reprioritisation of Funds	2022/23	100	5,402	6,048	-	-
Ministry for the Environment wage cost pressure	2022/23	1,000	-	-	-	-
Resource Management Reform	2022/23	6,581	1,000	-	-	-
Biodiversity Protections and Incentives	2022/23	460	460	560	560	560
COVID-19 Fast Track Consenting: extending the programme for one year	2022/23	2,232	-	-	-	-
Freshwater Farm Plan system - Implementation and Operations	2022/23	7,372	13,796	8,752	5,723	5,723
Ministry for the Environment accommodation cost pressure	2022/23	3,057	3,053	2,876	2,799	2,799
Ministry for the Environment supporting Te Tiriti of Waitangi obligations	2022/23	1,528	4,198	4,314	4,199	4,199
Reducing emissions from waste	2022/23	4,887	11,779	5,865	5,565	-
Resource Management Reform Implementation	2022/23	4,130	9,790	-	-	-
Designing, delivering and implementing comprehensive and sustainable reform of the Resource Management system	2021/22	49,450	46,970	-	-	-
Establishing an enduring Environmental Monitoring & Reporting System (Design & Implementation of Limits & Targets for RM Reform)	2021/22	8,360	8,015	-	-	-
Addressing Contamination of New Zealand's Waterways	2020/21	6,996	7,046	6,637	-	-
Crown Response to Water Rights Litigation	2020/21	1,230	1,230	615	-	-
Phasing Out Problem Plastics and Implementing the Waste Disposal Levy Expansion	2020/21	4,505	4,505	4,505	4,505	4,505
Productive and Sustainable Land Use: Essential Freshwater and Transition to a Sustainable and Low Emissions Economy	2019/20	11,188	11,188	11,188	11,188	11,188
Strengthening the Integrity of the Environmental Management System	2019/20	6,500	6,500	6,500	6,500	6,500

Reasons for Change in Appropriation

The increase in this appropriation for 2023/24 is due to:

- an increase of \$6.892 million in relation to reducing emissions from waste
- an increase of \$5.864 million in relation to the implementation and operations of the freshwater farm planning system
- a reprioritisation of \$5.302 million in relation to the Environmental Monitoring and Reporting System initiative

- an increase of \$2.670 million to support Te Tiriti of Waitangi obligations, and
- an increase of \$50,000 in relation to addressing Contamination of New Zealand's Waterways.

The above is offset by:

- a reduction of \$2.945 million in expense transfers from 2021/22 to 2022/23
- a reduction of \$2.401 million for the implementation of the resource management reforms
- a reduction of \$2.232 million in relation to the COVID-19 Fast Track Consenting programme
- a reduction of \$1 million in relation to the Ministry's wage cost pressures
- a reduction of \$345,000 in relation to establishing an enduring Environmental Monitoring & Reporting System (Design & Implementation of Limits & Targets for RM Reform)
- a reduction of \$200,000 from Vote Business, Science and Innovation relating to underspends of administration costs of Waste Minimisation and Resource Recovery initiatives work programme, and
- a reduction of \$4,000 in relation to the Ministry's accommodation.

Managing Climate Change in New Zealand (M12) (A15)

Scope of Appropriation

This appropriation is limited to policy advice, reporting, operations, and stewardship of matters relating to climate change.

Expenses and Revenue

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	51,846	51,846	49,573
Revenue from the Crown	51,698	51,698	49,425
Revenue from Others	148	148	148

Components of the Appropriation

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Climate Change Programme Policy Advice and Support	43,472	43,472	39,905
Climate Change Environmental monitoring and reporting	6,909	6,909	4,469
Supporting Other Climate Change Policies and programmes	1,465	1,465	5,199
Total	51,846	51,846	49,573

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve quality policy advice to Ministers and solutions focused on domestic and international climate change issues.

How Performance will be Assessed and End of Year Reporting Requirements

Assessment of Performance	2022/23		2023/24
	Final Budgeted Standard	Estimated Actual	Budget Standard
Advice and support			
Technical quality of advice papers (assessed by a survey with a methodical robustness of 100%)	At least 3.5 out of 5	At least 3.5 out of 5	At least 3.5 out of 5
All Emission Trading Unit auctions are held in accordance with published calendar	100%	100%	100%
Administer the funding for the ongoing costs of collecting the Synthetic Greenhouse Gas Levy by New Zealand Transport Agency and New Zealand Customs Service in accordance with respective Memoranda of Understanding	Achieved	Achieved	Achieved
Environmental monitoring and reporting			
Percentage of business hours (excluding agreed maintenance outages) web services of national imagery data sets and land use mapping published by the Ministry for the Environment are available to key stakeholders	98%	98%	98%
All reports required under the Climate Change Response Act 2002 and international reporting on greenhouse gas emissions and progress towards the targets are delivered on time	Achieved	Achieved	Achieved

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Ministry for the Environment in its Annual Report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2022/23 Final Budgeted \$000	2023/24 Budget \$000	2024/25 Estimated \$000	2025/26 Estimated \$000	2026/27 Estimated \$000
Setting up and operating an agricultural emissions pricing scheme	2023/24	-	2,900	-	-	-
Ministry for the Environment wage cost pressure	2022/23	500	-	-	-	-
Climate Adaptation Act development and delivery	2022/23	3,934	2,852	2,331	1,581	1,581
Climate change funding to deliver adaptation and New Zealand's low-carbon future	2022/23	10,750	8,650	8,650	8,650	8,650
Delivering New Zealand's international climate change target through offshore mitigation	2022/23	1,944	2,149	2,349	2,484	2,484
Enable a scaled-up, high quality Voluntary Carbon Market	2022/23	1,044	1,094	744	744	744
Māori Climate Action	2022/23	2,488	2,538	3,258	3,258	3,258

Policy Initiative	Year of First Impact	2022/23 Final Budgeted \$000	2023/24 Budget \$000	2024/25 Estimated \$000	2025/26 Estimated \$000	2026/27 Estimated \$000
Maximising carbon storage: increasing natural sequestration to achieve New Zealand's future carbon goals	2022/23	1,732	2,233	2,234	2,235	2,235
Ministry for the Environment accommodation cost pressure	2022/23	943	947	1,124	1,201	1,201
Ministry for the Environment supporting Te Tiriti of Waitangi obligations	2022/23	472	1,302	1,686	1,801	1,801
Delivering New Zealand's low-carbon future and adapting to climate change	2021/22	4,680	4,440	4,440	4,440	4,440
Implementing the Carbon Neutral Government Programme	2021/22	1,090	1,090	1,090	1,090	1,090
Sustainable Land Use - Climate Change commission and Government Response contingency	2019/20	2,166	2,166	2,166	2,166	2,166
Productive and Sustainable Land Use: Essential Freshwater and Transition to a Sustainable and Low Emissions Economy	2019/20	2,611	2,611	2,611	2,611	2,611

Reasons for Change in Appropriation

The decrease in this appropriation for 2023/24 is due to:

- a one-off transfer of \$2.500 million in 2022/23 from Vote Building and Construction to provide co-funding for the procurement of the latest climate projections data from NIWA
- a decrease of \$2.100 million in the delivery of adaptation and New Zealand's low-carbon future
- a decrease of \$1.082 million in providing policy and engagement capability and technical expertise to develop a new Climate Adaptation Act
- a decrease of \$500,000 in relation to the Ministry's wage cost pressures
- a decrease of \$391,000 in expense transfer from 2021/22 to 2022/23, and
- a decrease of \$240,000 in continuing work on delivering New Zealand's low-carbon future and adapting to climate change.

The above is partially offset by:

- an increase of \$2.900 million to support setting up and operating an agricultural emissions pricing scheme
- an increase of \$830,000 to support Te Tiriti of Waitangi obligations
- an increase of \$501,000 to maximise carbon storage by increasing natural sequestration to achieve New Zealand's future carbon goals
- an increase of \$205,000 to develop options for delivering New Zealand's international climate change target through offshore mitigation
- an increase of \$50,000 to activate Kaupapa Māori, Tangata Māori solutions for climate change

- an increase of \$50,000 to enable a scaled-up, high quality Voluntary Carbon Market, and
- an increase of \$4,000 in relation to the Ministry's accommodation.

Strategic Planning Reform (M29) (A15)

Scope of Appropriation

This appropriation is limited to developing and implementing the proposed Spatial Planning Act.

Expenses and Revenue

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	6,812	6,812	6,812
Revenue from the Crown	6,812	6,812	6,812
Revenue from Others	-	-	-

What is Intended to be Achieved with this Appropriation

This appropriation is intended to support the Strategic Planning Reform board to lead and oversee the policy development of the strategic planning legislation, as part of the wider resource management reforms.

How Performance will be Assessed and End of Year Reporting Requirements

	2022/23		2023/24
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Technical quality of advice papers (assessed by a survey with a methodical robustness of 100%)	New measure	New measure	At least 3.5 out of 5.

Note 1 - This is a new performance indicator and was selected as it reflects the expectation that the board provides cross-agency advice to Ministers to support the proposed Spatial Planning Act.

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Ministry for the Environment in its Annual Report.

Current and Past Policy Initiatives

	Year of First Impact	2022/23 Final Budgeted \$000	2023/24 Budget \$000	2024/25 Estimated \$000	2025/26 Estimated \$000	2026/27 Estimated \$000
Policy Initiative						
Implementation of the Strategic Planning Legislation	2021/22	3,700	-	-	-	-

2.3 - Departmental Capital Expenditure and Capital Injections

Ministry for the Environment - Capital Expenditure PLA (M29) (A15)

Scope of Appropriation

This appropriation is limited to the purchase or development of assets by and for the use of the Ministry for the Environment, as authorised by section 24(1) of the Public Finance Act 1989.

Capital Expenditure

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Forests/Agricultural	-	-	-
Land	-	-	-
Property, Plant and Equipment	4,350	4,350	300
Intangibles	900	900	500
Other	-	-	-
Total Appropriation	5,250	5,250	800

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve the renewal, upgrade and/or redesign of assets to support the Ministry for the Environment's service delivery.

How Performance will be Assessed and End of Year Reporting Requirements

	2022/23		2023/24
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Expenditure is in accordance with the Ministry's capital asset management plan	Achieved	Achieved	Achieved

End of Year Performance Reporting

Performance information for departmental capital expenditure will be reported by the Ministry for the Environment in its Annual Report.

Reasons for Change in Appropriation

The decrease in this appropriation for 2023/24 is mainly due to the completion of furniture and fittings work at the Ministry's new accommodation premises.

*Capital Injections and Movements in Departmental Net Assets***Ministry for the Environment**

Details of Net Asset Schedule	2022/23 Estimated Actual \$000	2023/24 Projected \$000	Explanation of Projected Movements in 2023/24
Opening Balance	7,242	7,242	
Capital Injections	-	-	
Capital Withdrawals	-	-	
Surplus to be Retained (Deficit Incurred)	-	-	
Other Movements	-	-	
Closing Balance	7,242	7,242	

Part 3 - Details of Non-Departmental Appropriations

3.1 - Non-Departmental Output Expenses

Administration of New Zealand Units held on Trust (M12) (A15)

Scope of Appropriation

This appropriation is limited to the application for and holding on trust of New Zealand Units on behalf of the future owners of Crown Forest Licensed land.

Expenses

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	177	177	177

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve the fair and accurate distribution of emission units to beneficiaries following treaty settlements.

End of Year Performance Reporting

An exemption was granted as the appropriation is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity under s15D(2)(b)(iii) of the Public Finance Act as the amount of this annual appropriation for a non-departmental output expense is less than \$5 million.

Climate Change Commission - Advisory and Monitoring Function (M12) (A15)

Scope of Appropriation

This appropriation is limited to the establishment and operations of the Climate Change Commission in accordance with its statutory purposes and functions.

Expenses

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	15,532	15,532	18,433

What is Intended to be Achieved with this Appropriation

This appropriation is intended to provide independent, evidence-based advice to Government to help Aotearoa New Zealand transition to a low-emissions and climate-resilient economy.

How Performance will be Assessed and End of Year Reporting Requirements

	2022/23		2023/24
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
The Climate Change Commission will carry out its functions in accordance with its purpose as set out in its enabling legislation and its Strategic Intentions	Achieved	Achieved	Achieved

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Climate Change Commission in its Annual Report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2022/23 Final Budgeted \$000	2023/24 Budget \$000	2024/25 Estimated \$000	2025/26 Estimated \$000	2026/27 Estimated \$000
Climate Change Commission - Agricultural Emissions Pricing Function	2023/24	-	3,000	3,000	3,000	3,000
Climate Change Commission - Wage Pressures	2023/24	-	651	651	650	650
Supporting He Pou a Rangī Climate Change Commission to advise on a thriving, low emissions and climate resilient future	2022/23	3,120	3,250	3,040	3,050	3,050
Funding for the Climate Change Commission to support Aotearoa to respond to the Climate Emergency	2021/22	2,377	2,377	2,377	2,377	2,377
Sustainable Land Use - Climate Change Commission and Government Response contingency	2019/20	10,035	10,035	10,035	10,035	10,035

Reasons for Change in Appropriation

The increase in this appropriation for 2023/24 is due to:

- an increase of \$3 million to support a possible function for the Climate Change Commission advising on agricultural emissions pricing
- an increase of \$651,000 to meet the Climate Change Commission's wage cost pressures, and
- an increase of \$130,000 to support the Climate Change Commission to advise on a thriving, low emissions and climate resilient future.

This increase is partially offset by a transfer of \$880,000 from 2023/24 to 2020/21 approved during 2020/21 to enable the Climate Change Commission to undertake additional work associated with the Climate Change Response (Emissions Trading Reform) Amendment Act 2020.

Climate Emergency Response Fund - Waste Initiatives (M29) (A15)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Climate Emergency Response Fund - Waste Initiatives (M29) (A15) This appropriation is limited to supporting feasibility projects, infrastructure and other assets, and enabling systems that will improve New Zealand's ability to reduce emissions from waste. Commences: 01 July 2022 Expires: 30 June 2027	Original Appropriation	75,000
	Adjustments to 2021/22	-
	Adjustments for 2022/23	-
	Adjusted Appropriation	75,000
	Actual to 2021/22 Year End	-
	Estimated Actual for 2022/23	3,000
	Estimate for 2023/24	24,000
	Estimated Appropriation Remaining	48,000

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve emissions reductions through investment in waste minimisation and resource recovery initiatives.

How Performance will be Assessed and End of Year Reporting Requirements

Assessment of Performance	2022/23		2023/24
	Final Budgeted Standard	Estimated Actual	Budget Standard
Number of applications awarded	New measure	New measure	No standard
Number of projects funded	New measure	New measure	No standard
Forecasted additional tonnes of organic waste diverted from landfill	New measure	New measure	No standard
Forecasted emissions reduced due to organic waste diversion from landfill	New measure	New measure	No standard

Note 1 - These new performance indicators were selected as they are lead indicators that reflect the focus of the Budget 2022 initiative Climate Emergency Response Fund - Waste Initiatives to reduce emissions from waste in landfills by investing in projects that increase New Zealand's ability to recover and process organic waste. No standard has been included for these measures as the Fund is in its establishment phase. We plan to establish a benchmark for the diversion and emissions reduction measures in 2023/24.

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister for the Environment in a report appended to the Ministry for the Environment's annual report.

Service Providers

Provider	2022/23 Final Budgeted \$000	2022/23 Estimated Actual \$000	2023/24 Budget \$000	Expiry of Resourcing Commitment
Non-Government Organisations (including Territorial Local Authorities)				
Territorial authorities, private sector and other non-governmental organisations that receive funding for projects that support waste minimisation and resource recovery initiatives, and help reducing emissions from waste	3,000	3,000	24,000	30 June 2027

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2022/23 Final Budgeted \$000	2023/24 Budget \$000	2024/25 Estimated \$000	2025/26 Estimated \$000	2026/27 Estimated \$000
Reducing emissions from waste	2022/23	25,000	50,000	-	-	-

Community Environment Fund (M29) (A15)*Scope of Appropriation and Expenses*

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Community Environment Fund (M29) (A15)	Original Appropriation	10,860
This appropriation is limited to strengthening partnerships, raising environmental awareness and encouraging participation in environmental initiatives in the community.	Adjustments to 2021/22	788
	Adjustments for 2022/23	-
Commences: 01 July 2020	Adjusted Appropriation	11,648
Expires: 30 June 2025	Actual to 2021/22 Year End	5,269
	Estimated Actual for 2022/23	2,672
	Estimate for 2023/24	2,672
	Estimated Appropriation Remaining	1,035

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve support for collaborative partnerships that raise environmental awareness and encourage community participation in environmental initiatives.

End of Year Performance Reporting

An exemption was granted as the appropriation is one from which resources will be provided to a person to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity under s15D(2)(b)(iii) of the Public Finance Act as the amount of this annual appropriation for a non-departmental output expense is less than \$5 million.

Service Providers

Provider	2022/23 Final Budgeted \$000	2022/23 Estimated Actual \$000	2023/24 Budget \$000	Expiry of Resourcing Commitment
Non-Government Organisations				
Organisations that receive funding for projects that strengthen partnerships, raise environmental awareness and encourage participation in environmental initiatives in the community	2,672	2,672	2,672	30 June 2025

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2022/23 Final Budgeted \$000	2023/24 Budget \$000	2024/25 Estimated \$000	2025/26 Estimated \$000	2026/27 Estimated \$000
Community Environment Fund	2020/21	2,172	2,172	2,172	-	-

Contaminated Sites Remediation Fund (M29) (A15)*Scope of Appropriation*

This appropriation is limited to the investigation, management and remediation of contaminated sites.

Expenses

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	2,990	2,990	4,084

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve a reduction in the risks from contaminated sites.

How Performance will be Assessed and End of Year Reporting Requirements

Assessment of Performance	2022/23		2023/24
	Final Budgeted Standard	Estimated Actual	Budget Standard
Percentage of completed contaminated sites projects that achieve stated objectives	100%	To be assessed	100%

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister for the Environment in a report appended to the Ministry for the Environment's annual report.

Service Providers

Provider	2022/23 Final Budgeted \$000	2022/23 Estimated Actual \$000	2023/24 Budget \$000	Expiry of Resourcing Commitment
Regional Authorities				
Councils that receive funding to assist in the clean-up of contaminated land in New Zealand	2,990	2,990	4,084	Ongoing

Reasons for Change in Appropriation

The increase in this appropriation for 2023/24 is due to an expense transfer of \$1.456 million from 2022/23 for the clean-up of high priority contaminated sites. This increase is partially offset by a transfer of \$316,000 from 2021/22 to 2022/23 for the clean-up of the Sustainable Solvent Ltd site and a decrease of \$46,000 from the previous years' transfers.

Emissions Trading Scheme (M12) (A15)*Scope of Appropriation*

This appropriation is limited to the implementation and operation of the New Zealand Emissions Trading Scheme and maintenance of a register to enable the holding and transfer of climate change units.

Expenses

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	7,021	7,021	6,837

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve the efficient and effective administration of the New Zealand Emissions Trading Scheme and the operation of the New Zealand Emissions Trading Register to ensure that the allocation and trading of emission units are recorded accurately and in a timely manner.

How Performance will be Assessed and End of Year Reporting Requirements

	2022/23		2023/24
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Units are transferred promptly within two days of receiving a direction	Achieved	Not achieved	Achieved
Availability of the Register, excluding planned or other outage times allowed by the hosting contract	99.5%	100%	99.5%
Publish the prospective annual CME work programme at the start of the financial year, with delivery by 30 June 2024	Achieved	Achieved	Achieved

Note 1 - These performance indicators have been updated to improve the readability of the measures and update the delivery date of the CME work programme.

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Environmental Protection Authority in its Annual Report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2022/23 Final Budgeted \$000	2023/24 Budget \$000	2024/25 Estimated \$000	2025/26 Estimated \$000	2026/27 Estimated \$000
New Zealand Emissions Trading Register server upgrades	2022/23	629	445	510	170	170

Reasons for Change in Appropriation

The decrease in this appropriation for 2023/24 is in line with the funding profile and relates to the New Zealand Emissions Trading Register server upgrades.

Environmental Protection Authority functions (M29) (A15)

Scope of Appropriation

This appropriation is limited to the provision of the Environmental Protection Authority's regulatory and other statutory functions.

Expenses

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	24,473	24,473	27,999

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve effective, efficient and transparent delivery of the EPA's functions and duties under the Exclusive Economic Zone and Continental Shelf (Environmental Effects) Act 2012, the Hazardous Substances and New Organisms Act 1996, the Imports and Exports (Restrictions) Act 1988, the Ozone Layer Protection Act 1996, and the Resource Management Act 1991.

How Performance will be Assessed and End of Year Reporting Requirements

Assessment of Performance	2022/23		2023/24
	Final Budgeted Standard	Estimated Actual	Budget Standard
The EPA makes decisions under relevant environmental Acts, in an effective way, by:			
<ul style="list-style-type: none"> having documentation and consistent application of EPA processes, and 	Achieved	Achieved	Achieved
<ul style="list-style-type: none"> meeting timeframes and statutory obligations, including taking a precautionary approach. 	Achieved	Achieved	Achieved
Publish the prospective annual CME work programme at the start of the financial year, with delivery by 30 June 2024	Achieved	Achieved	Achieved

Note 1 - These performance indicators have been updated to improve the readability of the measures and update the delivery date of the CME work programme.

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Environmental Protection Authority in its Annual Report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2022/23 Final Budgeted \$000	2023/24 Budget \$000	2024/25 Estimated \$000	2025/26 Estimated \$000	2026/27 Estimated \$000
Environmental Protection Authority - hazardous substances cost pressures	2023/24	-	1,147	1,653	1,653	1,653
Environmental Protection Authority core operations cost pressures	2022/23	558	6,069	6,275	6,275	6,275
Sustainable Biofuels Obligation: Final Policy for Regulations	2022/23	1,500	-	-	-	-
Environmental Protection Authority Compliance Monitoring and Enforcement Case Management System Implementation	2022/23	1,010	105	105	105	105
Implementation of a Chemical Map information database enabling improved environmental management	2022/23	1,350	650	258	258	258
Implementation of marine protection and localised management actions	2022/23	400	373	379	385	385
Environmental Protection Authority baseline funding for Exclusive Economic Zone & CS (EEZ) environmental management	2020/21	3,400	3,400	3,400	3,400	3,400
Environmental Protection Authority chemical reassessment programme	2020/21	1,000	1,000	1,000	1,000	1,000

Reasons for Change in Appropriation

The increase in this appropriation for 2023/24 is due to:

- an increase of \$5.511 million to support the Environmental Protection Authority to continue its core work programmes, and
- an increase of \$1.147 million to support the Environmental Protection Authority to deliver its hazardous substances work.

The above is offset by:

- a reduction of \$1.500 million in Sustainable Biofuels work programme
- a reduction of \$905,000 in Compliance Monitoring and Enforcement Case Management System implementation
- a reduction of \$700,000 in Chemical Map information database enabling improved environmental management, and
- a reduction of \$27,000 in marine protection and localised management actions implementation.

Environmental Training Programmes (M29) (A15)

Scope of Appropriation

This appropriation is limited to supporting training programmes, including Te Aho Tu Roa, that promote environmental and social sustainability, encourage Māori participation, raise environmental and ecological awareness and encourage children and young people to participate in environmental initiatives in the community.

Expenses

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	1,900	1,900	1,900

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve collaborative relationships, raise environmental awareness and encourage children to participate in environmental initiatives.

End of Year Performance Reporting

An exemption was granted as the appropriation is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity under s15D(2)(b)(iii) of the Public Finance Act as the amount of this annual appropriation for a non-departmental output expense is less than \$5 million.

Service Providers

Provider	2022/23 Final Budgeted \$000	2022/23 Estimated Actual \$000	2023/24 Budget \$000	Expiry of Resourcing Commitment
Non-Government Organisation				
Toimata Foundation	1,900	1,900	1,900	Ongoing

Fresh Start for Fresh Water: Rotorua Te Arawa Lakes Programme (M29) (A15)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Fresh Start for Fresh Water: Rotorua Te Arawa Lakes Programme (M29) (A15) This appropriation is limited to maintaining and improving the water quality of the Rotorua Lakes. Commences: 01 July 2020 Expires: 30 June 2025	Original Appropriation	11,225
	Adjustments to 2021/22	6,002
	Adjustments for 2022/23	-
	Adjusted Appropriation	17,227
	Actual to 2021/22 Year End	1,000
	Estimated Actual for 2022/23	5,430
	Estimate for 2023/24	5,428
	Estimated Appropriation Remaining	5,369

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve improved and sustained water quality by targeted interventions in the Rotorua Lakes.

How Performance will be Assessed and End of Year Reporting Requirements

Assessment of Performance	2022/23		2023/24
	Final Budgeted Standard	Estimated Actual	Budget Standard
Percentage of deed funded lakes showing a decrease in their three-year average Trophic Level Index (TLI) from the previous year	50%	To be assessed	50%

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister for the Environment in a report appended to the Ministry for the Environment's annual report.

Service Providers

Provider	2022/23 Final Budgeted \$000	2022/23 Estimated Actual \$000	2023/24 Budget \$000	Expiry of Resourcing Commitment
Non-Government Organisation				
Rotorua Te Arawa Lakes Strategy Group	5,430	5,430	5,428	30 June 2025

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2022/23 Final Budgeted \$000	2023/24 Budget \$000	2024/25 Estimated \$000	2025/26 Estimated \$000	2026/27 Estimated \$000
Rotorua Te Arawa Lakes Programme: Reallocation of Crown Funds	2020/21	378	378	378	-	-

Freshwater Improvement Fund (M29) (A15)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Freshwater Improvement Fund (M29) (A15) This appropriation is limited to initiatives which contribute to managing New Zealand's freshwater bodies within environmental limits. Commences: 01 July 2020 Expires: 30 June 2025	Original Appropriation	71,000
	Adjustments to 2021/22	223,781
	Adjustments for 2022/23	(13,500)
	Adjusted Appropriation	281,281
	Actual to 2021/22 Year End	63,543
	Estimated Actual for 2022/23	36,640
	Estimate for 2023/24	90,530
	Estimated Appropriation Remaining	90,568

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve improvements in the water quality of New Zealand's freshwater bodies in partnership with others.

How Performance will be Assessed and End of Year Reporting Requirements

Assessment of Performance	2022/23		2023/24
	Final Budgeted Standard	Estimated Actual	Budget Standard
Percentage of Freshwater Improvement Fund projects that are reasonably on track to achieve their stated objectives	80%	80%	80%
Percentage of Public Waterways and Ecosystem Restoration Fund projects that are reasonably on track to achieve their stated objectives	80%	80%	80%
Percentage of At-Risk-Catchment projects that are reasonably on track to achieve their stated objectives	80%	80%	80%
Percentage of Essential Freshwater Fund projects that are reasonably on track to achieve their stated objectives	80%	80%	80%

Note 1 - Based on previous financial year annual report, self-assessment of project status using Red, Amber, Green status. Reasonably on track includes Amber and Green projects.

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister for the Environment in a report appended to the Ministry for the Environment's annual report.

Service Providers

Provider	2022/23 Final Budgeted \$000	2022/23 Estimated Actual \$000	2023/24 Budget \$000	Expiry of Resourcing Commitment
Government and Non-Government Organisations (including Territorial Local Authorities)				
Organisations that receive funding for projects that improve the management of New Zealand's fresh water within environmental quality and quantity limits	36,640	36,640	90,530	30 June 2025 and 30 June 2026

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2022/23 Final Budgeted \$000	2023/24 Budget \$000	2024/25 Estimated \$000	2025/26 Estimated \$000	2026/27 Estimated \$000
Return of unallocated COVID-19 Response and Recovery Fund: Jobs for Nature funding	2022/23	(1,390)	-	-	-	-
Environmental Monitoring and Reporting System Initiative: Reprioritisation of Funds	2022/23	(11,550)	-	-	-	-
Addressing Contamination of New Zealand's waterways	2022/23	15,810	19,700	15,810	-	-
Post COVID-19 Economic Recovery package: Addressing Contamination of New Zealand's Waterways	2020/21	39,830	39,830	37,830	-	-
Freshwater Improvement Fund	2020/21	14,500	15,000	15,000	15,000	-

Iwi/hapū management planning (M29) (A15)*Scope of Appropriation*

This appropriation is limited to supporting iwi and hapū in developing a framework and planning for environmental protection and management.

Expenses

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	255	255	425

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve the delivery of a pilot to test an approach to support iwi/hapū planning for environmental protection and management that gives effect to Te Tiriti o Waitangi Principles, upholds Te Oranga o te Taiao, and provides for the relationship between iwi and hapū with their taonga.

End of Year Performance Reporting

An exemption was granted as the appropriation is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity under s15D(2)(b)(iii) of the Public Finance Act as the amount of this annual appropriation for a non-departmental output expense is less than \$5 million.

Service Providers

Provider	2022/23 Final Budgeted \$000	2022/23 Estimated Actual \$000	2023/24 Budget \$000	Expiry of Resourcing Commitment
Non-Government Organisations				
Iwi/hapū	255	255	425	30 June 2024

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2022/23 Final Budgeted \$000	2023/24 Budget \$000	2024/25 Estimated \$000	2025/26 Estimated \$000	2026/27 Estimated \$000
Resource Management Reform	2022/23	255	425	-	-	-

Reasons for Change in Appropriation

The increase in this appropriation for 2023/24 is in line with the funding profile to support iwi and hapū in developing a framework and planning for environmental protection and management.

Kaipara Moana Remediation (M29) (A15)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Kaipara Moana Remediation (M29) (A15) This appropriation is limited to remediating Kaipara Moana by halting degradation and working towards more productive, sustainable, and high value use of land within the Kaipara catchment. Commences: 01 July 2020 Expires: 30 June 2025	Original Appropriation	100,000
	Adjustments to 2021/22	-
	Adjustments for 2022/23	-
	Adjusted Appropriation	100,000
	Actual to 2021/22 Year End	9,688
	Estimated Actual for 2022/23	7,000
	Estimate for 2023/24	20,000
	Estimated Appropriation Remaining	63,312

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve the remediation of the Kaipara Moana by halting degradation and working towards more productive, sustainable, and high value use of land within the Kaipara catchment.

How Performance will be Assessed and End of Year Reporting Requirements

	2022/23		2023/24
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Percentage of Kaipara Moana Remediation Programme projects that are reasonably on track to achieve their stated objectives	80%	80%	80%

End of Year Performance Reporting

Performance information for the appropriation will be reported by the Minister for the Environment in a report appended to the Ministry for the Environment's annual report.

Service Providers

Provider	2022/23 Final Budgeted \$000	2022/23 Estimated Actual \$000	2023/24 Budget \$000	Expiry of Resourcing Commitment
Territorial Local Authority				
Northland Regional Council	7,000	7,000	20,000	30 June 2025

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2022/23 Final Budgeted \$000	2023/24 Budget \$000	2024/25 Estimated \$000	2025/26 Estimated \$000	2026/27 Estimated \$000
Post COVID-19 Economic Recovery package: Addressing Contamination of New Zealand's Waterways	2020/21	30,000	30,000	10,000	-	-

National Māori Entity (M29) (A15)

Scope of Appropriation

This appropriation is limited to the establishment and operations of the National Māori Entity in accordance with its statutory purposes and functions.

Expenses

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	-	-	3,446

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve monitoring of the exercise of resource management related functions, powers and duties in giving effect to the principles of Te Tiriti o Waitangi.

End of Year Performance Reporting

An exemption was granted as the appropriation is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity under s15D(2)(b)(iii) of the Public Finance Act as the amount of this annual appropriation for a non-departmental output expense is less than \$5 million.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2022/23 Final Budgeted \$000	2023/24 Budget \$000	2024/25 Estimated \$000	2025/26 Estimated \$000	2026/27 Estimated \$000
Resource Management Reform	2023/24	-	3,446	-	-	-

Reasons for Change in Appropriation

This is a new appropriation for 2023/24 for the establishment and operations of the National Māori Entity.

Promotion of Sustainable Land Management (M29) (A15)

Scope of Appropriation

This appropriation is limited to the promotion and coordination of sustainable land management practice through a national network of coordinators.

Expenses

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	800	800	800

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve enhanced sustainable land management.

End of Year Performance Reporting

An exemption was granted as the appropriation is one from which resources will be provided to a person or an entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity under s15D(2)(b)(iii) of the Public Finance Act as the amount of this annual appropriation for a non-departmental output expense is less than \$5 million.

Service Providers

Provider	2022/23 Final Budgeted \$000	2022/23 Estimated Actual \$000	2023/24 Budget \$000	Expiry of Resourcing Commitment
Non-Government Organisation				
NZ Landcare Trust	800	800	800	Ongoing

Supporting Equitable Transitions and Climate Resilience for Māori (M12) (A15)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Supporting Equitable Transitions and Climate Resilience for Māori (M12) (A15) This appropriation is limited to contributing to equitable transitions for communities through New Zealand's climate response. Commences: 01 July 2022 Expires: 30 June 2026	Original Appropriation	1,000
	Adjustments to 2021/22	-
	Adjustments for 2022/23	-
	Adjusted Appropriation	1,000
	Actual to 2021/22 Year End	-
	Estimated Actual for 2022/23	500
	Estimate for 2023/24	-
	Estimated Appropriation Remaining	500

What is Intended to be Achieved with this Appropriation

This appropriation is intended to support equitable transitions for Māori through funding Kaupapa Māori, Tangata Māori initiatives and partnerships to support community climate action.

End of Year Performance Reporting

An exemption was granted as the appropriation is one from which resources will be provided to a person or an entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity under s15D(2)(b)(iii) of the Public Finance Act as the amount of this annual appropriation for a non-departmental output expense is less than \$5 million.

Service Providers

Provider	2022/23 Final Budgeted \$000	2022/23 Estimated Actual \$000	2023/24 Budget \$000	Expiry of Resourcing Commitment
Non-Government Organisations				
To develop a platform to strengthen the Crown/Māori partnership and develop a holistic approach to climate change that supports an equitable transition for Māori	1,000	500	-	30 June 2026

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2022/23 Final Budgeted \$000	2023/24 Budget \$000	2024/25 Estimated \$000	2025/26 Estimated \$000	2026/27 Estimated \$000
Māori Climate Action	2022/23	1,000	-	-	-	-

Te Mana o Te Wai (M29) (A15)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Te Mana o Te Wai (M29) (A15) This appropriation is limited to helping Māori improve the quality of freshwater bodies, whose health is integral to the social, cultural, economic and environmental well-being of communities. Commences: 01 July 2020 Expires: 30 June 2025	Original Appropriation	30,000
	Adjustments to 2021/22	-
	Adjustments for 2022/23	-
	Adjusted Appropriation	30,000
	Actual to 2021/22 Year End	6,062
	Estimated Actual for 2022/23	10,500
	Estimate for 2023/24	6,000
	Estimated Appropriation Remaining	7,438

What is Intended to be Achieved with this Appropriation

Te Mana o Te Wai Fund was established to support Māori to improve freshwater quality. The key Fund objectives are to:

- help Māori improve the health of freshwater bodies of importance to them
- create nature-based employment opportunities, and
- build capacity and capability for Māori to participate in and make decisions for freshwater management, including in the implementation of Essential Freshwater reforms.

How Performance will be Assessed and End of Year Reporting Requirements

Assessment of Performance	2022/23		2023/24
	Final Budgeted Standard	Estimated Actual	Budget Standard
Percentage of Te Mana o Te Wai Fund projects that are reasonably on track to achieve their stated objectives	80%	80%	80%

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister for the Environment in a report appended to the Ministry for the Environment's annual report.

Service Providers

Provider	2022/23 Final Budgeted \$000	2022/23 Estimated Actual \$000	2023/24 Budget \$000	Expiry of Resourcing Commitment
Non-Government Organisations				
Individuals or groups representing Māori (eg, marae/whānau, hapū, iwi, Māori land trusts and incorporations, collaborations, collectives, or clusters of these groups)	10,500	10,500	6,000	30 June 2025

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2022/23 Final Budgeted \$000	2023/24 Budget \$000	2024/25 Estimated \$000	2025/26 Estimated \$000	2026/27 Estimated \$000
COVID-19 Recovery Initiative package: Addressing Contamination of New Zealand's Waterways	2020/21	6,000	6,000	4,000	-	-

Water science and economics (M29) (A15)*Scope of Appropriation*

This appropriation is limited to water science and economic impact analyses, and guidance to support development of the National Objectives Framework.

Expenses

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	2,164	2,164	1,500

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve building science and economics knowledge and capability by developing the science underpinning the attributes for the National Objectives Framework, and the understanding of the economic impacts.

How Performance will be Assessed and End of Year Reporting Requirements

Assessment of Performance	2022/23		2023/24
	Final Budgeted Standard	Estimated Actual	Budget Standard
Percentage of Water Science and Economics projects that are on track to achieve their stated objectives	80%	80%	80%

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister for the Environment in a report appended to the Ministry for the Environment's annual report.

Service Providers

Provider	2022/23 Final Budgeted \$000	2022/23 Estimated Actual \$000	2023/24 Budget \$000	Expiry of Resourcing Commitment
Government and Non-Government Organisations				
Crown Research Institutes, academia, and other consulting organisations that receive funding for projects that advance our scientific understanding of New Zealand's freshwater environment to make evidence-based policy decisions	2,164	2,164	1,500	Ongoing

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2022/23 Final Budgeted \$000	2023/24 Budget \$000	2024/25 Estimated \$000	2025/26 Estimated \$000	2026/27 Estimated \$000
Water science and economics	2020/21	1,500	1,500	1,500	1,500	1,500

Reasons for Change in Appropriation

The decrease in this appropriation for 2023/24 is in line with the funding profile. There was an expense transfer of \$664,000 from 2021/22 to 2022/23 to meet funding needs of the projects.

3.4 - Non-Departmental Other Expenses

Allocation of New Zealand Units (M12) (A15)

Scope of Appropriation

This appropriation is limited to the granting of New Zealand Units to sectors of the New Zealand Economy.

Expenses

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	3,039,300	1,656,419	2,202,800

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve the issuance of New Zealand units to eligible participants of the Emissions Trading Scheme.

How Performance will be Assessed and End of Year Reporting Requirements

	2022/23		2023/24
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Percentage of applicants deemed to be eligible to receive units to compensate for increased costs resulting from the Emissions Trading Scheme, receive an allocation of units within either set timeframes (20 working days) or extensions agreed with participants	100%	100%	100%
Percentage of emission returns lodged by forestry participants with a net entitlement for units, which resulted in a direction sent to the Register to transfer units to the participant within either Legislated timeframes or extensions as approved	80%	80%	80%

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister of Climate Change in a report appended to the Ministry for the Environment's annual report.

Service Providers

Provider	2022/23 Final Budgeted \$000	2022/23 Estimated Actual \$000	2023/24 Budget \$000	Expiry of Resourcing Commitment
Non-Government Organisations				
Participants eligible to receive units to compensate for increased costs resulting from the Emissions Trading Scheme	3,039,300	1,656,419	2,202,800	Ongoing

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2022/23 Final Budgeted \$000	2023/24 Budget \$000	2024/25 Estimated \$000	2025/26 Estimated \$000	2026/27 Estimated \$000
New Zealand Emissions Trading Scheme (NZ ETS) Non-forestry Regulation Updates 2018 Proposed Amendments	2018/19	100	100	100	100	100

Reasons for Change in Appropriation

The decrease in this appropriation for 2023/24 is mainly due to a reduction in the number of units forecast for the post-1989 forestry and industrial sectors.

Post-1989 forestry sector participants have the ability to file emissions return every year or at the end of the five-year period and claim units for the carbon sequestered in the forest. The Mandatory Emissions Reporting period (MERP) occurs every five years. Their five-year cycle MERP3 ended 31 December 2022.

Climate Change Development Fund (M12) (A15)

Scope of Appropriation

This appropriation is limited to supporting international projects to assist developing countries address climate change issues.

Expenses

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	300	300	300

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve an improved response to climate change issues in developing countries.

End of Year Performance Reporting

An exemption was granted as the appropriation is one from which resources will be provided to a person or an entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity under s15D(b)(iii) of the Public Finance Act as the amount of this annual appropriation for a non-departmental other expense is less than \$5 million.

Service Providers

Provider	2022/23 Final Budgeted \$000	2022/23 Estimated Actual \$000	2023/24 Budget \$000	Expiry of Resourcing Commitment
Non-Government Organisations				
International projects that address climate change issues	300	300	300	Ongoing

Environmental Legal Assistance (M29) (A15)

Scope of Appropriation

This appropriation is limited to supporting groups that wish to advocate for environmental issues in resource management cases in the courts and appearances at Boards of Inquiry of projects of national significance.

Expenses

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	600	600	600

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve improved accessibility for not-for-profit groups to advocate for an environmental issue of high public interest in resource management cases.

End of Year Performance Reporting

An exemption was granted as the appropriation is one from which resources will be provided to a person or an entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity under s15D(2)(b)(iii) of the Public Finance Act as the amount of this annual appropriation for a non-departmental other expense is less than \$5 million.

Service Providers

Provider	2022/23 Final Budgeted \$000	2022/23 Estimated Actual \$000	2023/24 Budget \$000	Expiry of Resourcing Commitment
Non-Government Organisations				
Not-for-profit organisations such as environmental, community, iwi and hapū receive financial assistance to advocate for an environmental issue of high public interest	600	600	600	Ongoing

Framework Convention on Climate Change (M12) (A15)

Scope of Appropriation

New Zealand's contribution to the United Nations Framework Convention on Climate Change.

Expenses

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	185	171	185

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve New Zealand's compliance with its international financial obligations to the United Nations Framework Convention on Climate Change and ensure New Zealand's participation.

End of Year Performance Reporting

An exemption was granted as the appropriation is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity under s15D(2)(b)(iii) of the Public Finance Act as the amount of this annual appropriation for a non-departmental other expense is less than \$5 million.

Fresh Start for Fresh Water: Waikato River Clean-up Fund (M29) (A15)

Scope of Appropriation

This appropriation is limited to funding for the Waikato River Clean-up Fund for the restoration and protection of the health and wellbeing of the Waikato River for future generations.

Expenses

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	4,540	4,540	4,341

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve the resourcing of initiatives for restoring and protecting the health and wellbeing of the Waikato River.

End of Year Performance Reporting

An exemption was granted as the appropriation is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity under s15D(2)(b)(iii) of the Public Finance Act as the amount of this annual appropriation for a non-departmental other expenses is less than \$5 million.

Service Providers

Provider	2022/23 Final Budgeted \$000	2022/23 Estimated Actual \$000	2023/24 Budget \$000	Expiry of Resourcing Commitment
Non-Government Organisation				
Waikato River Authority	4,540	4,540	4,341	30 June 2038

Reasons for Change in Appropriation

The decrease in this appropriation for 2023/24 is in line with the funding profile.

Impairment of Debt Relating to Climate Change Activities (M12) (A15)

Scope of Appropriation

This appropriation is limited to the impairment and write down of Crown debt arising from Climate Change related activities.

Expenses

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	147,000	-	147,000

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve recognition of the expense so that climate change-related activities are valued in accordance with generally accepted accounting practice.

End of Year Performance Reporting

An exemption was granted as the appropriation is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an office of Parliament, or a Crown entity under s15D(2)(b)(ii) of the Public Finance Act as additional information is unlikely to be informative because this appropriation is the provision for incurring the expense involved in the impairment and write-down of Crown debt arising from climate change related activities (excluding environment).

Impairment of Debt Relating to Environment Activities (M29) (A15)

Scope of Appropriation

This appropriation is limited to the impairment and write down of Crown debt arising from Environment related activities excluding Climate Change.

Expenses

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	5,000	-	5,000

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve recognition of the expense so that environment-related activities are valued in accordance with generally accepted accounting practice.

End of Year Performance Reporting

An exemption was granted as the appropriation is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an office of Parliament, or a Crown entity under s15D(2)(b)(ii) of the Public Finance Act as additional information is unlikely to be informative because this appropriation is the provision for incurring the expense involved in the impairment and write-down of Crown debt arising from environment related activities (excluding climate change).

International Subscriptions (M29) (A15)

Scope of Appropriation

This appropriation is limited to subscriptions to International Environmental Agreements.

Expenses

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	165	125	165

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve New Zealand's participation in international forums on global environmental issues through the provision of subscriptions to International Environmental Agreements.

End of Year Performance Reporting

An exemption was granted as the appropriation is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or Crown entity under s15D(2)(b)(iii) of the Public Finance Act as the amount of this annual appropriation for a non-departmental other expense is less than \$5 million.

Service Providers

Provider	2022/23 Final Budgeted \$000	2022/23 Estimated Actual \$000	2023/24 Budget \$000	Expiry of Resourcing Commitment
Non-Government Organisation				
United Nations Environment Programme and the Secretariat of the Pacific Regional Environment Programme	165	125	165	Ongoing

Loss on Sale of New Zealand Units (M12) (A15)

Scope of Appropriation

This appropriation is limited to the loss on sale of New Zealand Units.

Expenses

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	649,000	94,832	500,000

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve recognition of the expense related to the sale of New Zealand Units over the fixed price in accordance with generally accepted accounting practice.

End of Year Performance Reporting

An exemption was granted as the appropriation is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an office of Parliament, or a Crown entity under s15D(2)(b)(ii) of the Public Finance Act as additional information is unlikely to be informative.

Reasons for Change in Appropriation

The decrease in this appropriation for 2023/24 is due to unavailability of the Fixed Price Option for the emissions produced after 2020 calendar year for participants to meet their surrender obligations. However, forestry participants who can report on a five-year emissions return period can use the Fixed Price Option for harvesting/deforestation that occurred up to the end of 2020 calendar year.

Te Pou Tupua (M29) (A15)*Scope of Appropriation*

This appropriation is limited to the Crown contribution to support Te Pou Tupua (the Whanganui River Guardian) functions.

Expenses

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	95	95	89

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve the protection of the status, health and wellbeing of Te Awa Tupua (Whanganui River).

End of Year Performance Reporting

An exemption was granted as the appropriation is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or Crown entity under s15D(b)(iii) of the Public Finance Act as the amount of this annual appropriation for a non-departmental other expense is less than \$5 million.

Service Providers

Provider	2022/23 Final Budgeted \$000	2022/23 Estimated Actual \$000	2023/24 Budget \$000	Expiry of Resourcing Commitment
Non-Government Organisation				
Whanganui River Iwi	95	95	89	30 June 2034

United Nations Environment Programme (M29) (A15)

Scope of Appropriation

New Zealand's membership of the United Nations Environment Programme.

Expenses

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	723	571	723

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve New Zealand compliance with financial obligations to the United Nations Environment Programme to protect and advance its interests in the work programme.

End of Year Performance Reporting

An exemption was granted as the appropriation is one from which resources will be provided to a person or entity other than a department, a functional chief executive, Office of Parliament, or a Crown entity under s15D(2)(b)(iii) of the Public Finance Act as the amount of this annual appropriation for a non-departmental other expense is less than \$5 million.

Waikato River Co-Governance (M29) (A15)

Scope of Appropriation

This appropriation is limited to the governance and operational costs of Waikato River co-governance.

Expenses

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	910	910	910

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve Waikato and Waipa iwi/hapū being consistently enabled to give effect to kaitiakitanga.

End of Year Performance Reporting

An exemption was granted as the appropriation is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an office of Parliament, or a Crown entity under s15D(2)(b)(iii) of the Public Finance Act as the amount of this annual appropriation for a non-departmental other expense is less than \$5 million.

3.5 - Non-Departmental Capital Expenditure

Capital Contribution to the Environmental Protection Authority (M29) (A15)

Scope of Appropriation

This appropriation is limited to providing a capital injection to the Environmental Protection Authority.

Capital Expenditure

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	1,800	1,800	600

What is Intended to be Achieved with this Appropriation

This appropriation is intended to invest in upgrading the New Zealand Emissions Trading Register servers from Windows 2012 to Windows 2019 because Windows 2012 will no longer be supported.

How Performance will be Assessed and End of Year Reporting Requirements

	2022/23		2023/24
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Deliver a programme of server upgrades to the Register as defined in the project plan	Achieved	Achieved	Achieved

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Environmental Protection Authority in its Annual Report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2022/23 Final Budgeted \$000	2023/24 Budget \$000	2024/25 Estimated \$000	2025/26 Estimated \$000	2026/27 Estimated \$000
New Zealand Emissions Trading Register server upgrades	2022/23	1,800	600	360	-	-

Reasons for Change in Appropriation

The decrease in this appropriation for 2023/24 is in line with the funding profile.

Climate Change Commission: Capital Contribution (M12) (A15)

Scope of Appropriation

This appropriation is limited to providing a capital injection to the Climate Change Commission.

Capital Expenditure

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	960	960	600

What is Intended to be Achieved with this Appropriation

This appropriation is intended to provide independent, evidence-based advice to Government to help Aotearoa New Zealand transition to a low-emissions and climate-resilient economy.

How Performance will be Assessed and End of Year Reporting Requirements

	2022/23		2023/24
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Expenditure in accordance with the Climate Change Commission's capital asset management plan	Achieved	Achieved	Achieved

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Climate Change Commission in its Annual Report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2022/23 Final Budgeted \$000	2023/24 Budget \$000	2024/25 Estimated \$000	2025/26 Estimated \$000	2026/27 Estimated \$000
Supporting He Pou a Rangi Climate Change Commission to advise on a thriving, low emissions and climate resilient future	2022/23	960	600	600	600	-

Reasons for Change in Appropriation

The decrease in this appropriation for 2023/24 is in line with the funding profile.

Part 4 - Details of Multi-Category Expenses and Capital Expenditure

4 - Multi-Category Expenses and Capital Expenditure

Waste and Resource Recovery (M29) (A15)

Overarching Purpose Statement

The single overarching purpose of this appropriation is to build a resilient system for reducing, recycling and managing New Zealand's waste responsibly.

Scope of Appropriation

Non-Departmental Output Expenses

Waste Minimisation and Resource Recovery Initiatives

This category is limited to supporting research and development, innovation and commercialisation opportunities, information and education, regulatory activities (including compliance, monitoring and enforcement), data, evidence and evaluation and resource recovery infrastructure to improve New Zealand's capacity to recycle and recover materials.

Non-Departmental Other Expenses

Fair value write-down of loans

This category is limited to the fair value write-down of loans to local authorities and others to develop the infrastructure needed to improve New Zealand's capacity to recycle and recover materials.

Expenses, Revenue and Capital Expenditure

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	19,341	13,846	9,792
Non-Departmental Output Expenses			
Waste Minimisation and Resource Recovery Initiatives	19,331	13,846	9,782
Non-Departmental Other Expenses			
Fair value write-down of loans	10	-	10

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve a resilient system for reducing, recycling and managing waste and the associated harm that it causes, as well as increased jobs and incomes spread across New Zealand. It will fund loans and grants to invest in resource recovery infrastructure to support a transition to a low emissions and low-waste future for New Zealand.

What is Intended to be Achieved with each Category and How Performance will be Assessed

Assessment of Performance	2022/23		2023/24
	Final Budgeted Standard	Estimated Actual	Budget Standard
Non-Departmental Output Expenses			
Waste Minimisation and Resource Recovery Initiatives			
This category is intended to achieve a resilient system for reducing, recycling and managing New Zealand's waste responsibly by supporting research and development, innovation and commercialisation opportunities, information and education, regulatory activities (including compliance, monitoring and enforcement), data, evidence and evaluation and resource recovery infrastructure by improving New Zealand's capacity to recycle and recover materials.			
Percentage of completed COVID-19 Response and Recovery Fund (CRRF) - projects that have achieved a minimum of 80% of their stated milestone deliverables	80%	80%	80%

Service Providers for the Multi-Category Appropriation

Provider	2022/23 Final Budgeted \$000	2022/23 Estimated Actual \$000	2023/24 Budget \$000	Expiry of Resourcing Commitment
Non-Government Organisations (including Territorial Local Authorities)				
Territorial authorities, private and other non-governmental organisations that receive funding for projects that increase resource efficiency, increase reuse, recovery and recycling, and decrease waste to landfill	19,341	13,846	9,792	30 June 2024

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister for the Environment in a report appended to the Ministry for the Environment's annual report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2022/23 Final Budgeted \$000	2023/24 Budget \$000	2024/25 Estimated \$000	2025/26 Estimated \$000	2026/27 Estimated \$000
COVID-19 Economic Recovery Package: Resource Recovery Infrastructure: Plastics Recycling	2020/21	2,000	-	-	-	-

Reasons for Change in Appropriation

The decrease in this appropriation for 2023/24 is due to an expense transfer from 2022/23 to ensure that projects have sufficient funds to complete their programme of work. The majority of resource recovery initiative projects have experienced delays and changes to their original work programme.

Waste Minimisation (M29) (A15)

Overarching Purpose Statement

The single overarching purpose of this appropriation is to protect the environment through more effective and efficient waste management and minimisation in New Zealand.

Scope of Appropriation

Departmental Output Expenses

Waste Minimisation Administration

This category is limited to the collection and administration of the Waste Disposal Levy and assessing and monitoring costs relating to projects considered or approved for funding from the Waste Disposal Levy.

Non-Departmental Output Expenses

Contestable Waste Minimisation Fund

This category is limited to grants for waste minimisation initiatives.

Non-Departmental Other Expenses

Waste Disposal Levy Disbursements to Territorial Local Authorities

This category is limited to payments to territorial local authorities of their proportion of the Waste Disposal Levy as prescribed under the Waste Minimisation Act 2008.

Expenses, Revenue and Capital Expenditure

	2022/23		2023/24
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	101,786	101,786	170,000
Departmental Output Expenses			
Waste Minimisation Administration	12,095	12,095	13,042
Non-Departmental Output Expenses			
Contestable Waste Minimisation Fund	29,691	29,691	51,958
Non-Departmental Other Expenses			
Waste Disposal Levy Disbursements to Territorial Local Authorities	60,000	60,000	105,000
Funding for Departmental Output Expenses			
Revenue from the Crown	12,095	12,095	13,042
Waste Minimisation Administration	12,095	12,095	13,042

What is Intended to be Achieved with this Appropriation

This appropriation is intended to boost New Zealand's performance in waste minimisation through quality policy advice and funding of waste minimisation projects.

What is Intended to be Achieved with each Category and How Performance will be Assessed

Assessment of Performance	2022/23		2023/24
	Final Budgeted Standard	Estimated Actual	Budget Standard
Departmental Output Expenses			
Waste Minimisation Administration			
This category is intended to achieve the collection and administration of the waste levy and assessing and monitoring costs relating to projects considered or approved for funding from the waste levy.			
Deed are executed within six calendar months from the date the Ministry receives the signed confirmation of intention to proceed	80%	80%	80%
Number of audits of disposal facilities completed	100% [Annual Programme Goal]	100% [Annual Programme Goal]	100% [Annual Programme Goal]
Number of audits of territorial authorities completed	100% [Annual Programme Goal]	100% [Annual Programme Goal]	100% [Annual Programme Goal]
Non-Departmental Output Expenses			
Contestable Waste Minimisation Fund			
This category is intended to boost New Zealand's performance in waste minimisation through grants for waste minimisation initiatives.			
Percentage of completed Waste Minimisation Fund projects that have achieved a minimum of 80% of the stated objectives	80%	80%	80%
Percentage of completed Plastics Innovation Fund projects that have achieved a minimum of 80% of the stated objectives	80%	80%	80%
Non-Departmental Other Expenses			
Waste Disposal Levy Disbursements to Territorial Local Authorities			
This category is intended to provide territorial local authorities their proportion of the Waste Disposal Levy as prescribed under the Waste Minimisation Act 2008.			
Percentage of levy payments to qualifying territorial authorities paid on time	100%	100%	100%
Percentage of levy payments withheld under section 33 of the Waste Minimisation Act 2008 due to territorial authorities not meeting their requirements	100%	100%	100%

Service Providers for the Multi-Category Appropriation

Provider	2022/23 Final Budgeted \$000	2022/23 Estimated Actual \$000	2023/24 Budget \$000	Expiry of Resourcing Commitment
Contestable Waste Minimisation Fund				
Non-Government Organisations				
Organisations that receive funding for projects that increase resource efficiency, increase reuse, recovery and recycling, and decrease waste to landfill	29,691	29,691	51,958	Ongoing
Waste Disposal Levy Disbursements to Territorial Local Authorities				
Territorial Local Authorities				
Territorial Local Authorities (approximately 67 authorities, of which two receive more than \$1 million per annum)	60,000	60,000	105,000	Ongoing
Total	89,691	89,691	156,958	

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Ministry for the Environment in its annual report and in a report appended to the Ministry for the Environment's annual report.

Reasons for Change in Appropriation

The increase in this appropriation for 2023/24 is due to:

- an increase of \$45 million in forecast relating to the Waste Disposal Levy Disbursements to Territorial Local Authorities and reflects the 50 per cent of Waste Disposal Levy revenue collected is distributed to territorial local authorities to be spent on waste minimisation activities
- an increase of \$22.267 million in forecast relating to the Contestable Waste Minimisation Fund (including Plastics Innovation Fund) provided to projects that increase resource efficiency, increase reuse, recovery and recycling, and decrease waste to landfill, and
- an increase of \$947,000 in the Waste Minimisation Administration funding due to increase in administration and compliance activities arising from the expanded waste levy.