

# *Vote Environment*

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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 2024/25, which cover:

- a total of nearly \$136 million in funding and grants to third parties for water initiatives
- a total of nearly \$127 million in payments to territorial local authorities for the Waste Disposal Levy
- a total of just over \$119 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 nearly \$87 million for waste minimisation initiatives and to build a resilient system for reducing, recycling, and managing New Zealand's waste responsibly
- a total of just over \$58 million in funding for Product Stewardship Tyres scheme initiatives
- a total of just over \$30 million in funding provided to the Environmental Protection Authority
- a total of just over \$23 million in funding for reducing emissions from waste initiatives
- a total of nearly \$8 million for services provided by third parties for the investigation, management, and remediation services relating to contaminated sites
- a total of just over \$4 million for grants to third parties for domestic environmental management and education programmes, and contributions to international institutions
- a total of nearly \$1 million in funding for wi 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 2024/25, which cover:

- a total of nearly \$2,182 million for the allocation of New Zealand emission units to the economy
- a total of just over \$154 million for administering the Emissions Trading Scheme including for the impairment of debt
- a total of nearly \$50 million for policy advice, reporting, operations, and stewardship of matters relating to climate change
- a total of \$40 million for the loss on sale of New Zealand emission units
- a total of nearly \$17 million in funding provided to the Climate Change Commission
- a total of \$8 million in funding to support equitable transitions and community climate action for Māori, and
- a total of just over \$3 million in funding provided to the Climate Change Chief Executives 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	2023/24		2024/25
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
<b>Departmental Output Expenses</b>			
<b>Climate Change Chief Executives Board (M12) (A15)</b> This appropriation is limited to policy and implementation advice to support the Climate Change Chief Executives Board to carry out its functions.	4,132	3,532	<b>3,435</b>
<b>Improving New Zealand's Environment (M29) (A15)</b> 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.	187,576	167,776	<b>102,416</b>
<b>Managing Climate Change in New Zealand (M12) (A15)</b> This appropriation is limited to policy advice, reporting, operations, and stewardship of matters relating to climate change.	54,584	54,584	<b>49,500</b>
<b>Spatial Planning Board (M29) (A15)</b> This appropriation is limited to supporting the Spatial Planning Board to carry out its functions.	6,812	4,112	-
<b>Total Departmental Output Expenses</b>	253,104	230,004	155,351
<b>Departmental Capital Expenditure</b>			
<b>Ministry for the Environment - Capital Expenditure PLA (M29) (A15)</b> 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.	800	800	800
<b>Total Departmental Capital Expenditure</b>	800	800	800
<b>Non-Departmental Output Expenses</b>			
<b>Administration of New Zealand Units held on Trust (M12) (A15)</b> 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	147	<b>177</b>
<b>Climate Change Commission - Advisory and Monitoring Function (M12) (A15)</b> This appropriation is limited to the establishment and operations of the Climate Change Commission in accordance with its statutory purposes and functions.	18,433	18,433	<b>16,103</b>
<b>Contaminated Sites Remediation Fund (M29) (A15)</b> This appropriation is limited to the investigation, management and remediation of contaminated sites.	2,379	2,379	<b>7,772</b>
<b>Emissions Trading Scheme (M12) (A15)</b> 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.	7,005	7,005	<b>6,902</b>
<b>Environmental Protection Authority functions (M29) (A15)</b> This appropriation is limited to the provision of the Environmental Protection Authority's regulatory and other statutory functions.	30,594	30,594	<b>29,997</b>

	2023/24		2024/25
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
<b>Titles and Scopes of Appropriations by Appropriation Type</b>			
<b>Environmental Training Programmes (M29) (A15)</b> 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	<b>1,900</b>
<b>Promotion of Sustainable Land Management (M29) (A15)</b> This appropriation is limited to the promotion and coordination of sustainable land management practice through a national network of coordinators.	800	800	<b>800</b>
<b>Water science and economics (M29) (A15)</b> This appropriation is limited to water science and economic impact analyses, and guidance to support development of the National Objectives Framework.	2,036	1,899	<b>1,500</b>
<b>Iwi/hapū management planning (M29) (A15)</b> This appropriation is limited to supporting iwi and hapū in developing a framework and planning for environmental protection and management.	680	-	-
<b>National Māori Entity (M29) (A15)</b> This appropriation is limited to the establishment and operations of the National Māori Entity in accordance with its statutory purposes and functions.	3,446	-	-
<b>Total Non-Departmental Output Expenses</b>	67,450	63,157	65,151
<b>Non-Departmental Other Expenses</b>			
<b>Allocation of New Zealand Units (M12) (A15)</b> This appropriation is limited to the granting of New Zealand Units to sectors of the New Zealand Economy.	2,158,000	1,259,193	<b>2,181,600</b>
<b>Framework Convention on Climate Change (M12) (A15)</b> New Zealand's contribution to the United Nations Framework Convention on Climate Change.	215	210	<b>170</b>
<b>Fresh Start for Fresh Water: Waikato River Clean-up Fund (M29) (A15)</b> 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.	4,341	4,341	<b>4,132</b>
<b>Impairment of Debt Relating to Climate Change Activities (M12) (A15)</b> This appropriation is limited to the impairment and write down of Crown debt arising from Climate Change related activities.	147,000	-	<b>147,000</b>
<b>Impairment of Debt Relating to Environment Activities (M29) (A15)</b> This appropriation is limited to the impairment and write down of Crown debt arising from Environment related activities excluding Climate Change.	5,000	-	<b>5,000</b>
<b>International Subscriptions (M29) (A15)</b> This appropriation is limited to subscriptions to International Environmental Agreements.	165	165	<b>152</b>
<b>Loss on Sale of New Zealand Units (M12) (A15)</b> This appropriation is limited to the loss on sale of New Zealand Units.	340,000	43,124	<b>40,000</b>
<b>Te Pou Tupua (M29) (A15)</b> This appropriation is limited to the Crown contribution to support Te Pou Tupua (the Whanganui River Guardian) functions.	89	89	<b>83</b>
<b>United Nations Environment Programme (M29) (A15)</b> New Zealand's membership of the United Nations Environment Programme.	603	603	<b>633</b>
<b>Waikato River Co-Governance (M29) (A15)</b> This appropriation is limited to the governance and operational costs of Waikato River co-governance.	910	910	<b>910</b>

	2023/24		2024/25
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
<b>Titles and Scopes of Appropriations by Appropriation Type</b>			
<b>Climate Change Development Fund (M12) (A15)</b> This appropriation is limited to supporting international projects to assist developing countries address climate change issues.	270	270	-
<b>Environmental Legal Assistance (M29) (A15)</b> 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	-
<b>Exclusive Economic Zone Major Prosecutions Fund (M29) (A15)</b> This appropriation is limited to major prosecutions relating to activities regulated under the Exclusive Economic Zone and Continental Shelf (Environmental Effects) Act 2012.	500	-	-
<b>Transitional Support for Local Government and Iwi (M29) (A15)</b> 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.	6,788	6,788	-
<b>Total Non-Departmental Other Expenses</b>	2,664,481	1,316,293	2,379,680
<b>Non-Departmental Capital Expenditure</b>			
<b>Capital Contribution to the Environmental Protection Authority (M29) (A15)</b> This appropriation is limited to providing a capital injection to the Environmental Protection Authority.	600	600	360
<b>Climate Change Commission: Capital Contribution (M12) (A15)</b> This appropriation is limited to providing a capital injection to the Climate Change Commission.	600	600	600
<b>Total Non-Departmental Capital Expenditure</b>	1,200	1,200	960
<b>Multi-Category Expenses and Capital Expenditure</b>			
<b>Product Stewardship MCA (M29) (A15)</b> The single overarching purpose of this appropriation is to encourage redesign, reduction, reuse, recycling, recovery or appropriate treatment and disposal to manage the environmental harm arising from priority products through product stewardship.	14,006	3,617	58,389
<b>Departmental Output Expenses</b>			
<i>Product stewardship administration</i> This category is limited to administering, implementing, monitoring, and enforcing the product stewardship scheme.	1,267	867	1,047
<b>Non-Departmental Output Expenses</b>			
<i>Tyre stewardship fee disbursements</i> This category is limited to the management and operation by non-government organisations of accredited tyre stewardship schemes.	12,739	2,750	57,342
<b>Waste Minimisation MCA (M29) (A15)</b> The single overarching purpose of this appropriation is to protect the environment.	159,500	134,300	304,984
<b>Departmental Output Expenses</b>			
<i>Environment Work Programme</i> This category is limited to the provision of policy advice, implementation and other support to Ministers on environmental matters.	-	-	15,150
<i>Waste Minimisation Administration</i> 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.	13,542	13,342	12,704

Titles and Scopes of Appropriations by Appropriation Type	2023/24		2024/25
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
<b>Non-Departmental Output Expenses</b>			
<i>Contestable Waste Minimisation Fund</i> This category is limited to grants for waste minimisation initiatives.	40,958	15,958	69,205
<i>Freshwater Improvement Fund</i> This category is limited to managing New Zealand's freshwater bodies within environmental limits.	-	-	47,000
<i>Kaipara Moana Remediation</i> This category 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.	-	-	11,125
<i>Reducing Emissions from Waste</i> This category 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.	-	-	23,300
<b>Non-Departmental Other Expenses</b>			
<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.	105,000	105,000	126,500
<b>Waste and Resource Recovery MCA (M29) (A15)</b> The single overarching purpose of this appropriation is to build a resilient system for reducing, recycling and managing New Zealand's waste responsibly.	214	204	-
<b>Non-Departmental Output Expenses</b>			
<i>Waste Minimisation and Resource Recovery Initiatives</i> 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.	204	204	-
<b>Non-Departmental Other Expenses</b>			
<i>Fair value write-down of loans</i> 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	-	-
<b>Total Multi-Category Expenses and Capital Expenditure</b>	173,720	138,121	363,373
<b>Total Annual Appropriations and Forecast Permanent Appropriations</b>	3,160,755	1,749,575	2,965,315

## Multi-Year Appropriations

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
<b>Non-Departmental Output Expenses</b>		
<b>Climate Emergency Response Fund - Waste Initiatives (M29) (A15)</b> 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 2022/23	-
	Adjustments for 2023/24	(52,851)
	Adjusted Appropriation	22,149
	Actual to 2022/23 Year End	2,106
	Estimated Actual for 2023/24	20,043
	Estimate for 2024/25	-
	Estimated Appropriation Remaining	-

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
<b>Community Environment Fund (M29) (A15)</b> 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	10,860
	Adjustments to 2022/23	788
	Adjustments for 2023/24	(1,428)
	Adjusted Appropriation	10,220
	Actual to 2022/23 Year End	7,548
	Estimated Actual for 2023/24	1,994
	Estimate for 2024/25	678
	Estimated Appropriation Remaining	-
<b>Fresh Start for Fresh Water: Rotorua Te Arawa Lakes Programme (M29) (A15)</b> 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 2022/23	6,002
	Adjustments for 2023/24	-
	Adjusted Appropriation	17,227
	Actual to 2022/23 Year End	1,000
	Estimated Actual for 2023/24	1,250
	Estimate for 2024/25	14,977
	Estimated Appropriation Remaining	-
<b>Freshwater Improvement Fund (M29) (A15)</b> 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 2022/23	210,281
	Adjustments for 2023/24	(60,000)
	Adjusted Appropriation	221,281
	Actual to 2022/23 Year End	103,334
	Estimated Actual for 2023/24	67,379
	Estimate for 2024/25	50,568
	Estimated Appropriation Remaining	-
<b>Indigenous Biodiversity Fund (M29) (A15)</b> This appropriation is limited to supporting the implementation of the National Policy Statement for Indigenous Biodiversity and incentivising the protection and restoration of indigenous biodiversity.  Commences: 03 September 2023  Expires: 30 June 2028	Original Appropriation	2,950
	Adjustments to 2022/23	-
	Adjustments for 2023/24	-
	Adjusted Appropriation	2,950
	Actual to 2022/23 Year End	-
	Estimated Actual for 2023/24	-
	Estimate for 2024/25	-
	Estimated Appropriation Remaining	2,950
<b>Kaipara Moana Remediation (M29) (A15)</b> 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 2022/23	-
	Adjustments for 2023/24	(81,125)
	Adjusted Appropriation	18,875
	Actual to 2022/23 Year End	11,875
	Estimated Actual for 2023/24	4,800
	Estimate for 2024/25	2,200
	Estimated Appropriation Remaining	-

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
<b>Regional Planning Implementation - Delivery Partners in First Tranche Regions (M29) (A15)</b> This appropriation is limited to supporting delivery partners to participate in the resource management system in First Tranche Regions.  Commences: 01 September 2023  Expires: 30 June 2028	Original Appropriation	300
	Adjustments to 2022/23	-
	Adjustments for 2023/24	-
	Adjusted Appropriation	300
	Actual to 2022/23 Year End	-
	Estimated Actual for 2023/24	-
	Estimate for 2024/25	-
	Estimated Appropriation Remaining	300
<b>Regional Planning Implementation - Non-Government Organisations (M29) (A15)</b> This appropriation is limited to supporting Non-Government Organisations to participate in resource management plan making processes.  Commences: 01 September 2023  Expires: 30 June 2028	Original Appropriation	800
	Adjustments to 2022/23	-
	Adjustments for 2023/24	-
	Adjusted Appropriation	800
	Actual to 2022/23 Year End	-
	Estimated Actual for 2023/24	400
	Estimate for 2024/25	-
	Estimated Appropriation Remaining	400
<b>Regional Planning Implementation - Regional Readiness (M29) (A15)</b> This appropriation is limited to supporting the readiness of delivery partners in all regions to participate in the resource management system.  Commences: 01 September 2023  Expires: 30 June 2028	Original Appropriation	1,585
	Adjustments to 2022/23	-
	Adjustments for 2023/24	-
	Adjusted Appropriation	1,585
	Actual to 2022/23 Year End	-
	Estimated Actual for 2023/24	-
	Estimate for 2024/25	-
	Estimated Appropriation Remaining	1,585
<b>Supporting Equitable Transitions and Climate Resilience for Māori (M12) (A15)</b> 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 2022/23	-
	Adjustments for 2023/24	18,000
	Adjusted Appropriation	19,000
	Actual to 2022/23 Year End	-
	Estimated Actual for 2023/24	1,000
	Estimate for 2024/25	8,000
	Estimated Appropriation Remaining	10,000
<b>Te Mana o Te Wai (M29) (A15)</b> 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 2022/23	-
	Adjustments for 2023/24	-
	Adjusted Appropriation	30,000
	Actual to 2022/23 Year End	16,118
	Estimated Actual for 2023/24	7,944
	Estimate for 2024/25	5,938
	Estimated Appropriation Remaining	-



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

	2023/24		2024/25
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Annual Appropriations and Forecast Permanent Appropriations	3,160,755	1,749,575	2,965,315
Total Forecast MYA Non-Departmental Output Expenses	104,810	104,810	82,361
<b>Total Annual Appropriations and Forecast Permanent Appropriations and Multi-Year Appropriations</b>	<b>3,265,565</b>	<b>1,854,385</b>	<b>3,047,676</b>

## Capital Injection Authorisations

	2023/24		2024/25
	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	2023/24 Final Budgeted \$000	2024/25 Budget \$000	2025/26 Estimated \$000	2026/27 Estimated \$000	2027/28 Estimated \$000
Biodiversity Protections and Incentives	<b>Improving New Zealand's Environment</b> Departmental Output Expense	540	600	630	430	430
	<b>Indigenous Biodiversity Fund (MYA)</b> Non-Departmental Output Expense	2,950	6,490	6,210	3,925	3,925
Climate Data Infrastructure	<b>Managing Climate Change in New Zealand</b> Departmental Output Expense	2,375	5,855	8,225	8,245	6,175
Crown contribution to councils' costs associated with Whakatōhea Treaty settlement	<b>Transitional Support to Local Govt and Iwi</b> Non-Departmental Other Expense	137	-	-	-	-
Environment Protection Authority (EPA): Emissions Trading Scheme penalty reimbursement	<b>Emissions Trading Scheme</b> Non-Departmental Output Expense	168	-	-	-	-
Governance Entity for the Māori Climate Platform	<b>Supporting Equitable Transitions and Climate Resilience for Māori (MYA)</b> Non-Departmental Output Expense	2,000	6,000	10,000	-	-
	<b>Supporting Equitable Transitions and Climate Resilience for Māori</b> Non-Departmental Output Expense	-	-	-	10,000	10,000
New Zealand Emissions Trading Scheme market governance	<b>Managing Climate Change in New Zealand</b> Departmental Output Expense	888	941	640	670	-
	<b>Environmental Protection Authority functions</b> Non-Departmental Output Expense	795	672	223	223	-
Regulated Product Stewardship for Tyres	<b>Product Stewardship MCA Product Stewardship Administration</b> Departmental Output Expense	1,267	1,047	1,154	1,185	1,215
	<b>Product Stewardship MCA Tyre Stewardship Fee Disbursements</b> Non-Departmental Output Expense	12,739	57,342	64,456	66,004	68,760

Policy Initiative	Appropriation	2023/24 Final Budgeted \$000	2024/25 Budget \$000	2025/26 Estimated \$000	2026/27 Estimated \$000	2027/28 Estimated \$000
Resource Management Reforms	<b>Improving New Zealand's Environment</b> Departmental Output Expense	9,188	36,202	30,417	26,674	26,674
	<b>Environmental Protection Authority functions</b> Non-Departmental Output Expense	800	500	-	-	-
	<b>National Māori Entity</b> Non-Departmental Output Expense	-	5,200	5,150	4,738	4,738
	<b>Regional Planning Implementation - Delivery Partners in first Tranche Regions (MYA)</b> Non-Departmental Output Expense	300	2,845	5,211	9,975	11,480
	<b>Regional Planning Implementation - Non-Government Organisations (MYA)</b> Non-Departmental Output Expense	800	800	800	1,104	1,104
	<b>Regional Planning Implementation - Regional Readiness (MYA)</b> Non-Departmental Output Expense	1,585	3,810	14,800	14,244	14,889
	<b>Spatial Planning Board</b> Departmental Output Expense	-	12,650	18,380	18,380	18,380
Resource Management Reforms - Replacement	<b>Improving New Zealand's Environment</b> Departmental Output Expense	-	23,025	23,411	23,411	20,388
	<b>Environmental Protection Authority functions</b> Non-Departmental Output Expense	-	500	500	500	500
Fiscal Management: Mini Budget, Budget 2024 and the Fiscal Sustainability Programme	<b>Improving New Zealand's Environment</b> Departmental Output Expense	-	(36,202)	(30,417)	(26,674)	(26,674)
	<b>National Māori Entity</b> Non-Departmental Output Expense	-	(5,200)	(5,150)	(4,738)	(4,738)
	<b>Regional Planning Implementation - Delivery Partners in first Tranche Regions (MYA)</b> Non-Departmental Output Expense	-	(2,845)	(5,211)	(9,975)	(11,480)
	<b>Regional Planning Implementation - Non-Government Organisations (MYA)</b> Non-Departmental Output Expense	-	(800)	(800)	(1,104)	(1,104)
	<b>Regional Planning Implementation - Regional Readiness (MYA)</b> Non-Departmental Output Expense	-	(3,810)	(14,800)	(14,244)	(14,889)
	<b>Spatial Planning Board</b> Departmental Output Expense	-	(12,650)	(18,380)	(18,380)	(18,380)

Policy Initiative	Appropriation	2023/24 Final Budgeted \$000	2024/25 Budget \$000	2025/26 Estimated \$000	2026/27 Estimated \$000	2027/28 Estimated \$000
Reduction in Back Office Functions - Ministry for the Environment	<b>Improving New Zealand's Environment</b> Departmental Output Expense	-	(2,799)	(4,839)	(4,892)	(4,827)
	<b>Managing Climate Change in New Zealand</b> Departmental Output Expense	-	(789)	(1,365)	(1,380)	(1,362)
Reducing Emissions from Waste - Return of Funding	<b>Improving New Zealand's Environment</b> Departmental Output Expense	(4,179)	-	-	-	-
	<b>Climate Emergency Response Fund - Waste Initiatives (MYA)</b> Non-Departmental Output Expense	(4,851)	(700)	(400)	-	-
Reduction of funding from the Waste Disposal Levy	<b>Improving New Zealand's Environment</b> Departmental Output Expense	-	(15,150)	(16,480)	-	-
	<b>Climate Emergency Response Fund - Waste Initiatives (MYA)</b> Non-Departmental Output Expense	-	(14,950)	(15,250)	-	-
	<b>Waste Minimisation MCA</b> Contestable Waste Minimisation Fund Non-Departmental Output Expense	-	(96,575)	(74,608)	(24,728)	(24,128)
	<b>Freshwater Improvement Fund (MYA)</b> Non-Departmental Output Expense	-	(47,000)	-	-	-
	<b>Kaipara Moana Remediation (MYA)</b> Non-Departmental Output Expense	-	(11,125)	-	-	-
	<b>Kaipara Moana Remediation</b> Non-Departmental Output Expense	-	-	(14,400)	(14,500)	(13,900)
	<b>The Freshwater Improvement Fund</b> Non-Departmental Output Expense	-	-	(15,000)	-	-
	<b>Waste Minimisation MCA</b> Environment Work Programme Departmental Output Expense	-	15,150	16,480	7,600	7,600
	<b>Waste Minimisation MCA</b> Contaminated Sites and Vulnerable Landfills Departmental Output Expense	-	-	5,128	2,628	2,628
	<b>Waste Minimisation MCA</b> Freshwater Improvement Fund Departmental Output Expense	-	47,000	15,000	-	-
<b>Waste Minimisation MCA</b> Kaipara Moana Remediation Departmental Output Expense	-	11,125	14,400	14,500	13,900	
<b>Waste Minimisation MCA</b> Reducing Emissions from Waste Departmental Output Expense	-	23,300	23,600	-	-	

Policy Initiative	Appropriation	2023/24 Final Budgeted \$000	2024/25 Budget \$000	2025/26 Estimated \$000	2026/27 Estimated \$000	2027/28 Estimated \$000
Return of funding for Climate Change	<b>Climate Change Chief Executives Board</b> Departmental Output Expense	-	(697)	(698)	-	-
	<b>Managing Climate Change in New Zealand</b> Departmental Output Expense	-	(2,764)	(3,460)	(3,310)	(3,353)
	<b>Supporting Equitable Transitions and Climate Resilience for Māori</b> Non-Departmental Output Expense	-	-	-	(10,000)	(10,000)
	<b>Climate Change Development Fund</b> Non-Departmental Other Expense	-	(300)	(300)	(300)	(300)
Return of funding for the Climate Change Commission	<b>Climate Change Commission - Advisory and Monitoring Function</b> Non-Departmental Output Expense	-	(3,000)	(4,208)	(4,208)	(4,208)
Return of funding for Evidence and Data	<b>Improving New Zealand's Environment</b> Departmental Output Expense	-	(1,146)	(3,263)	(2,133)	(2,050)
	<b>Managing Climate Change in New Zealand</b> Departmental Output Expense	-	(637)	(322)	(61)	(61)
Return of funding for Freshwater	<b>Improving New Zealand's Environment</b> Departmental Output Expense	-	(2,522)	(2,765)	(2,645)	(2,668)
	<b>Freshwater Improvement Fund (MYA)</b> Non-Departmental Output Expense	-	(13,000)	-	-	-
Return of funding for Partnerships and Engagement	<b>Improving New Zealand's Environment</b> Departmental Output Expense	-	(1,274)	(1,145)	(1,165)	(1,175)
	<b>Managing Climate Change in New Zealand</b> Departmental Output Expense	-	(359)	(323)	(329)	(331)
	<b>Community Environment Fund (MYA)</b> Non-Departmental Output Expense	-	(1,428)	-	-	-
	<b>Community Environment Fund</b> Non-Departmental Output Expense	-	-	(2,172)	(2,172)	(2,172)
	<b>Indigenous Biodiversity Fund (MYA)</b> Non-Departmental Output Expense	-	(6,490)	(6,210)	(3,925)	(3,925)
	<b>Regional Planning Implementation - Non-Government Organisations (MYA)</b> Non-Departmental Output Expense	-	(400)	(400)	-	-
	<b>Environmental Legal Assistance</b> Non-Departmental Other Expense	-	(600)	(600)	(600)	(600)

Policy Initiative	Appropriation	2023/24 Final Budgeted \$000	2024/25 Budget \$000	2025/26 Estimated \$000	2026/27 Estimated \$000	2027/28 Estimated \$000
Return of funding for Waste Minimisation	<b>Improving New Zealand's Environment</b> Departmental Output Expense	-	(2,546)	(3,552)	(9,351)	(9,439)
	<b>Climate Emergency Response Fund - Waste Initiatives (MYA)</b> Non-Departmental Other Expense	-	(8,350)	(8,350)	-	-
	<b>Contaminated Sites Remediation Fund</b> Non-Departmental Other Expense	-	-	(5,128)	(2,628)	(2,628)
Shared approach to Back-office Transformation	<b>Improving New Zealand's Environment</b> Departmental Output Expense	-	(99)	(99)	(99)	(99)
	<b>Managing Climate Change in New Zealand</b> Departmental Output Expense	-	(31)	(31)	(31)	(31)
Sediment Pollution Control Taskforce	<b>Environmental Protection Authority functions</b> Non-Departmental Output Expense	1,000	-	-	-	-
Te Rūnanga o Ngāti Whātua: Deed of Settlement Package	<b>Transitional Support to Local Govt and Iwi</b> Non-Departmental Other Expense	3,700	-	-	-	-
Te Whānau a Apanui: Te Ao Tūroa costs	<b>Transitional Support to Local Govt and Iwi</b> Non-Departmental Other Expense	2,814	-	-	-	-
<b>Total Initiatives</b>		<b>35,016</b>	<b>(35,184)</b>	<b>4,689</b>	<b>50,864</b>	<b>48,264</b>

## 1.2 - Trends in the Vote

### Summary of Financial Activity

	2019/20	2020/21	2021/22	2022/23	2023/24		2024/25			2025/26	2026/27	2027/28
	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
<b>Appropriations</b>												
Output Expenses	151,326	199,106	254,444	320,197	425,364	397,971	155,351	147,512	302,863	198,986	195,367	194,616
Benefits or Related Expenses	-	-	-	-	-	-	N/A	-	-	-	-	-
Borrowing Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	665,294	957,940	1,559,453	1,233,131	2,664,481	1,316,293	-	2,379,680	2,379,680	2,483,737	2,627,326	2,776,059
Capital Expenditure	1,253	3,784	2,061	6,608	2,000	2,000	800	960	1,760	1,400	800	800
Intelligence and Security Department Expenses and Capital Expenditure	-	-	-	-	-	-	-	N/A	-	-	-	-
Multi-Category Expenses and Capital Expenditure (MCA)												
<i>Output Expenses</i>	18,411	37,425	40,117	36,805	68,710	33,121	28,901	207,972	236,873	267,165	261,905	280,434
<i>Other Expenses</i>	16,973	17,515	34,968	54,397	105,010	105,000	-	126,500	126,500	144,854	154,143	172,144
<i>Capital Expenditure</i>	-	-	-	-	-	-	N/A	-	-	-	-	-
<b>Total Appropriations</b>	853,257	1,215,770	1,891,043	1,651,138	3,265,565	1,854,385	185,052	2,862,624	3,047,676	3,096,142	3,239,541	3,424,053
<b>Crown Revenue and Capital Receipts</b>												
Tax Revenue	-	-	-	-	-	-	N/A	-	-	-	-	-
Non-Tax Revenue	1,082,559	1,680,763	3,145,306	1,763,738	3,935,389	3,146,157	N/A	3,802,169	3,802,169	3,418,687	3,255,552	3,244,453
Capital Receipts	-	-	-	-	-	-	N/A	-	-	-	-	-
<b>Total Crown Revenue and Capital Receipts</b>	1,082,559	1,680,763	3,145,306	1,763,738	3,935,389	3,146,157	N/A	3,802,169	3,802,169	3,418,687	3,255,552	3,244,453

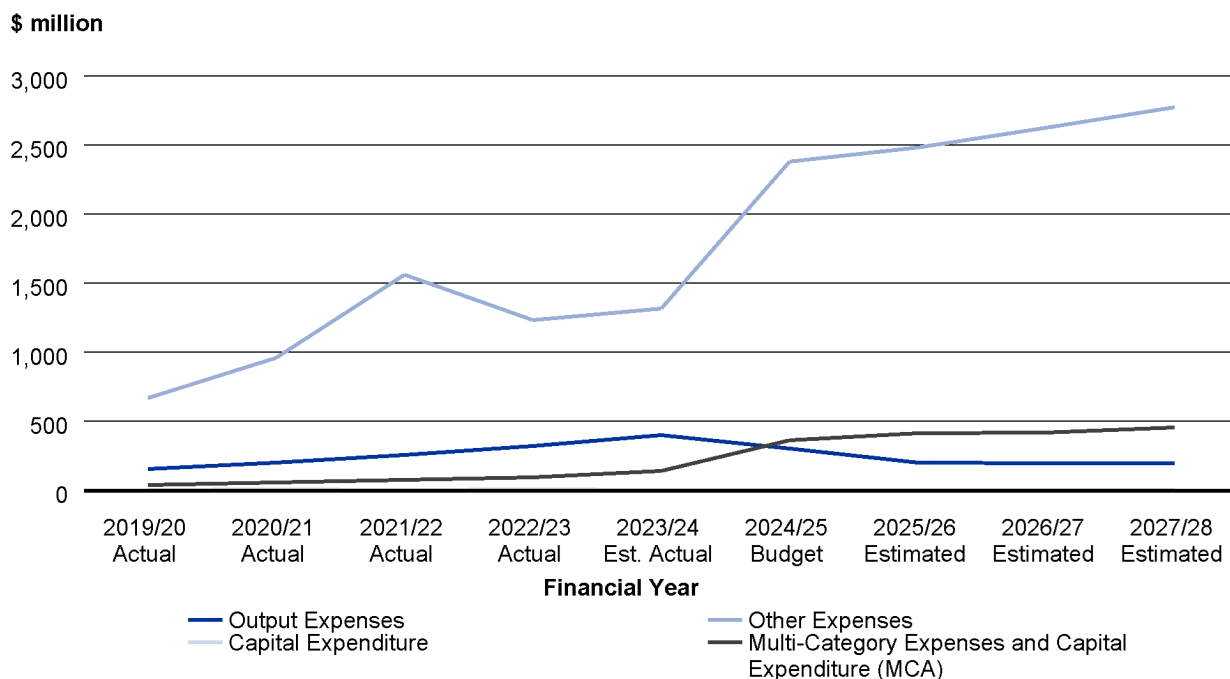
Note - where restructuring of the vote has occurred then, to the extent practicable, prior years information has been restated as if the restructuring had occurred before the beginning of the period covered. In this instance Total Appropriations for the Budgeted and Estimated Actual year may not equal 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 2019/20 onwards reflect an increase in funding for resource management and water management reforms, and climate change related activities, then reducing following the Fiscal Sustainability Programme from 2023/24.

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.

The variability in Multi-Category Expenses and Capital Expenditure (MCA) relates to:

- Waste Disposal Levy disbursement to Territorial Local Authorities to reflect the increase in the Waste Disposal Levy revenue forecast, and
- tyre stewardship fee disbursements to the Product Stewardship Organisations.



## 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*

	2023/24		2024/25
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	4,132	3,532	3,435
Revenue from the Crown	4,132	3,532	3,435
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*

	2023/24		2024/25
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Reporting on the delivery of Government's climate priorities is delivered on time	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	2023/24 Final Budgeted \$000	2024/25 Budget \$000	2025/26 Estimated \$000	2026/27 Estimated \$000	2027/28 Estimated \$000
<b>Current Government</b>						
Return of funding for Climate Change	2024/25	-	(697)	(698)	-	-
<b>Previous Government</b>						
Emissions Reductions Plan Performance Monitoring	2022/23	4,132	4,132	4,132	4,132	4,132

### *Reasons for Change in Appropriation*

The decrease in this appropriation for 2024/25 is due to return of savings for climate change programmes that have been stopped or scaled to create efficiencies and align with the Government's priorities.

### **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*

	2023/24		2024/25
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	187,576	167,776	102,416
Revenue from the Crown	186,656	166,856	101,609
Revenue from Others	920	920	807

#### *Components of the Appropriation*

	2023/24		2024/25
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Resource Management Reforms Policy Advice	60,260	51,560	28,475
Resource Management Reforms Implementation	46,072	39,420	25,495
Freshwater Implementation	36,025	36,025	20,880
Freshwater/Marine Policy Advice	17,996	15,398	16,038
Waste Management Policy and Implementation	14,408	14,408	-
Supporting Other Environmental Policies and programmes	12,815	10,965	11,528
Total	187,576	167,776	102,416

#### *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

Assessment of Performance	2023/24		2024/25
	Final Budgeted Standard	Estimated Actual	Budget Standard
<b>Advice and Support</b>			
Percentage of all Regulatory Impact Statements that partially or fully meet quality assurance criteria	Primary: At least 90% partially or fully achieve	Primary: At least 90% partially or fully achieve	Primary: At least 90% partially or fully achieve
	Secondary: At least 70% fully achieve	Secondary: At least 70% fully achieve	Secondary: At least 70% fully achieve
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
Technical quality of advice papers (assessed by a survey with a methodical robustness of 100%)	Primary: 70% of papers score at least 3.5 out of 5	Primary: 70% of papers score at least 3.5 out of 5	Primary: 70% of papers score at least 3.5 out of 5
	Secondary: 80% of papers score at least 3 out of 5	Secondary: 80% of papers score at least 3 out of 5	Secondary: 80% of papers score at least 3 out of 5
<b>Ministerial Services</b>			
Percentage of Ministerial Official Information Act requests submitted within the timeframes agreed with the Minister's office	95%	95%	95%
Percentage of responses to Departmental Official Information Act requests sent within statutory deadlines	95%	95%	95%
Percentage of ministerial correspondence replies completed within the timeframes agreed between the ministry and the office of the minister (see Note 1)	New measure	New measure	95%
Percentage of Departmental correspondence replies completed within 20 working days (see Note 1)	New measure	New measure	95%
Percentage of written parliamentary questions completed within the timeframes agreed between the ministry and the office of the minister (see Note 1)	New measure	New measure	95%
<b>Environmental monitoring and reporting</b>			
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
Produce environmental reports required by the Environmental Reporting Act 2015	Achieved	Achieved	Achieved
<b>Resource Management Implementation</b>			
Minimum 6 weeks public consultation for all National Direction workstreams	100%	100%	100%
<b>Freshwater Farm Plans</b>			
Number of Certifiers appointed	10-30	10-30	10-30
Number of certified freshwater farm plans	No standard	No standard	No standard (see Note 2)

Note 1 - These are new performance measures selected to reflect the range and quality of the advice provided by Ministerial Services to Ministers and the Ministry for the Environment.

Note 2 - To be provided in Supplementary Estimates 2024/25 once the timeframe for certification of freshwater farm plans has been agreed.

## 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	2023/24 Final Budgeted \$000	2024/25 Budget \$000	2025/26 Estimated \$000	2026/27 Estimated \$000	2027/28 Estimated \$000
<b>Current Government</b>						
Return of funding from Waste Minimisation	2024/25	-	(2,546)	(3,552)	(9,351)	(9,439)
Reduction of funding from the Waste Disposal Levy	2024/25	-	(15,150)	(16,480)	-	-
Resource Management Reforms - Replacement	2024/25	-	23,025	23,411	23,411	20,388
Reduction in Back-office Functions	2024/25	-	(2,799)	(4,839)	(4,892)	(4,827)
Return of funding for Freshwater	2024/25	-	(2,522)	(2,765)	(2,645)	(2,668)
Return of funding for Partnerships and Engagement	2024/25	-	(1,274)	(1,145)	(1,165)	(1,175)
Return of funding for Evidence and Data	2024/25	-	(1,146)	(3,263)	(2,133)	(2,050)
Shared approach to Back-office Transformation	2024/25	-	(99)	(99)	(99)	(99)
Fiscal Management: Mini Budget, Budget 2024 and the Fiscal Sustainability Programme	2024/25	-	(36,202)	(30,417)	(26,674)	(26,674)
<b>Previous Government</b>						
Retention of COVID-19 Response and Recovery Fund: Jobs for Nature funding to wind down the scheme	2025/26	-	-	850	-	-
Biodiversity Protections and Incentives	2023/24	540	600	630	430	430
Resource Management Reforms Implementation	2023/24	9,188	36,202	30,417	26,674	26,674
Rapid Savings exercise	2023/24	(4,179)	-	-	-	-
Environmental Monitoring and Reporting System Initiative: Reprioritisation of Funds	2022/23	5,402	6,048	-	-	-
Resource Management Reform	2022/23	1,000	-	-	-	-
Biodiversity Protections and Incentives	2022/23	460	560	560	560	560
Freshwater Farm Plan system - Implementation and Operations	2022/23	13,796	8,752	5,723	5,723	5,723
Ministry for the Environment accommodation cost pressure	2022/23	3,053	2,876	2,799	2,799	2,799
Ministry for the Environment supporting Te Tiriti of Waitangi obligations	2022/23	4,198	4,314	4,199	4,199	4,199
Reducing emissions from waste	2022/23	11,779	5,865	5,565	-	-
Resource Management Reform Implementation	2022/23	9,790	-	-	-	-
Designing, delivering and implementing comprehensive and sustainable reform of the Resource Management system	2021/22	46,970	-	-	-	-
Establishing an enduring Environmental Monitoring & Reporting System (Design & Implementation of Limits & Targets for RM Reform)	2021/22	8,015	-	-	-	-
Addressing Contamination of New Zealand's Waterways	2020/21	7,046	6,637	-	-	-
Crown Response to Water Rights Litigation	2020/21	1,230	615	-	-	-
Phasing Out Problem Plastics and Implementing the Waste Disposal Levy Expansion	2020/21	4,505	4,505	4,505	4,505	-

### *Reasons for Change in Appropriation*

The decrease in this appropriation for 2024/25 is due to:

- a reduction of \$46.970 million in relation to designing, delivering and implementing comprehensive and sustainable reform of the Resource Management system
- a reduction of \$36.202 million in relation to Resource Management Implementation funding returned as part of Mini Budget and the Fiscal Sustainability Programme
- a reduction of \$19.978 million in relation to the implementation of the resource management reforms
- a reduction of \$17.696 million in relation to waste and water related policy and implementation work programme due to reallocation of funding from the waste disposal levy
- a reduction of \$7.741 million in funding to create efficiencies and improve alignment with the Government's priorities
- a reduction of \$7.465 million in expense transfers from 2022/23 to 2023/24
- a reduction of \$7.369 million in relation to establishing an enduring Environmental Monitoring & Reporting System (Design & Implementation of Limits & Targets for RM Reform)
- a reduction of \$5.044 million in relation to the implementation and operations of the freshwater farm planning system
- a reduction of \$1.956 million in relation to reducing emissions from waste
- a reduction of \$615,000 in relation to the Crown response to Water Rights Litigation
- a reduction of \$409,000 in relation to addressing Contamination of New Zealand's Waterways
- a reduction of \$177,000 in relation to the Ministry's accommodation
- a reduction of \$113,000 in relation to third party revenue, and
- a reduction of \$99,000 in relation to a shared approach to back-office transformation.

The above is offset by:

- an increase of \$36.202 million in relation to Resource Management Implementation work programme
- an increase of \$23.025 million in relation to Resource Management reforms - replacement
- an increase of \$6.812 million transferred to the Strategic Planning Reform Board in 2023/24
- an increase of \$222,000 previously transferred to fund the Whanganui River Settlement - Te Awa Tupua Contestable fund
- an increase of \$160,000 in relation to Biodiversity Protections and Incentives work programme
- an increase of \$137,000 transferred to Non-Departmental other expense: Transitional Support to Local Govt and iwi appropriation in 2023/24, and
- an increase of \$116,000 to support Te Tiriti of Waitangi obligations.

## 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

	2023/24		2024/25
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	54,584	54,584	49,500
Revenue from the Crown	54,374	54,374	49,352
Revenue from Others	210	210	148

### Components of the Appropriation

	2023/24		2024/25
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Climate Change Programme Policy Advice and Support	42,479	42,479	37,333
Climate Change Environmental monitoring and reporting	6,844	6,844	9,239
Supporting Other Climate Change Policies and programmes	5,261	5,261	2,928
Total	54,584	54,584	49,500

### 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

	2023/24		2024/25
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
<b>Advice and support</b>			
Technical quality of advice papers (assessed by a survey with a methodical robustness of 100%)	Primary: 70% of papers score at least 3.5 out of 5  Secondary: 80% of papers score at least 3 out of 5	Primary: 70% of papers score at least 3.5 out of 5  Secondary: 80% of papers score at least 3 out of 5	Primary: 70% of papers score at least 3.5 out of 5  Secondary: 80% of papers score at least 3 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

	2023/24		2024/25
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
<b>Land Use and Carbon Analysis System (LUCAS)</b>			
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%
<b>Environmental monitoring and reporting</b>			
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
<b>All-of-Government: Government climate data</b>			
Number of data products released	3	3	3
<b>Māori Climate Action</b>			
Percentage of satisfied stakeholders, measured by satisfaction survey (see Note 1)	New measure	New measure	70%

Note 1 - This is a new performance measure selected to reflect to focus of Departmental funding for Māori Climate Action initiative and was determined the most appropriate measure for the funding.

### *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	2023/24 Final Budgeted \$000	2024/25 Budget \$000	2025/26 Estimated \$000	2026/27 Estimated \$000	2027/28 Estimated \$000
<b>Current Government</b>						
Return of funding for Climate Change	2024/25	-	(2,764)	(3,460)	(3,310)	(3,353)
Reduction in Back-office functions	2024/25	-	(789)	(1,365)	(1,380)	(1,362)
Return of funding for Evidence and Data	2024/25	-	(637)	(322)	(61)	(61)
Return of funding for Partnerships and Engagement	2024/25	-	(359)	(323)	(329)	(331)
Shared approach to Back-office Transformation	2024/25	-	(31)	(31)	(31)	(31)
<b>Previous Government</b>						
Climate Data Infrastructure	2023/24	2,375	5,855	8,225	8,245	6,175
NZ ETS market governance	2023/24	888	941	640	670	-
Setting up and operating an agricultural emissions pricing scheme	2023/24	2,900	-	-	-	-
Climate Adaptation Act development and delivery	2022/23	2,852	2,331	1,581	1,581	1,581
Climate change funding to deliver adaptation and New Zealand's low-carbon future	2022/23	8,650	8,650	8,650	8,650	8,650
Delivering New Zealand's international climate change target through offshore mitigation	2022/23	2,149	2,349	2,484	2,484	2,484

Policy Initiative	Year of First Impact	2023/24 Final Budgeted \$000	2024/25 Budget \$000	2025/26 Estimated \$000	2026/27 Estimated \$000	2027/28 Estimated \$000
Enable a scaled-up, high quality Voluntary Carbon Market	2022/23	1,094	744	744	744	744
Māori Climate Action	2022/23	2,538	3,258	3,258	3,258	3,258
Maximising carbon storage: increasing natural sequestration to achieve New Zealand's future carbon goals	2022/23	2,233	2,234	2,235	2,235	2,235
Ministry for the Environment accommodation cost pressure	2022/23	947	1,124	1,201	1,201	1,201
Ministry for the Environment supporting Te Tiriti of Waitangi obligations	2022/23	1,302	1,686	1,801	1,801	1,801
Delivering New Zealand's low-carbon future and adapting to climate change	2021/22	4,440	4,440	4,440	4,440	4,440
Implementing the Carbon Neutral Government Programme	2021/22	1,090	1,090	1,090	1,090	1,900

### *Reasons for Change in Appropriation*

The decrease in this appropriation for 2024/25 is due to:

- a reduction of \$4.549 million in funding to create efficiencies and improve alignment with the Government's priorities
- a reduction of \$2.900 million in relation to setting up and operating an agricultural emissions pricing scheme
- a reduction of \$1.686 million resulting from an expense transfer from 2022/23 to 2023/24
- a reduction of \$521,000 in providing policy and engagement capability and technical expertise to develop and deliver a new Climate Adaptation Act
- a reduction of \$350,000 in relation to enabling a scaled-up, high quality Voluntary Carbon Market
- a reduction of \$62,000 in relation to third party revenue, and
- a reduction of \$31,000 in relation to shared approach to Back-office transformation.

The above is partially offset by:

- an increase of \$3.480 million in relation to Climate Data infrastructure
- an increase of \$720,000 to activate Kaupapa Māori, Tangata Māori solutions for climate change
- an increase of \$200,000 to develop options for delivering New Zealand's international climate change target through offshore mitigation
- an increase of \$384,000 to support Te Tiriti of Waitangi obligations
- an increase of \$177,000 in relation to the Ministry's accommodation, and
- an increase of \$54,000 in relation to New Zealand Emissions Trading Scheme market governance.



## 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*

	2023/24		2024/25
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Forests/Agricultural	-	-	-
Land	-	-	-
Property, Plant and Equipment	300	300	300
Intangibles	500	500	500
Other	-	-	-
<b>Total Appropriation</b>	<b>800</b>	<b>800</b>	<b>800</b>

#### *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*

	2023/24		2024/25
	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.

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

Details of Net Asset Schedule	2023/24 Estimated Actual \$000	2024/25 Projected \$000	Explanation of Projected Movements in 2024/25
Opening Balance	7,242	7,242	
Capital Injections	-	-	
Capital Withdrawals	-	-	
Surplus to be Retained (Deficit Incurred)	-	-	
Other Movements	-	-	
<b>Closing Balance</b>	<b>7,242</b>	<b>7,242</b>	

## 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*

	2023/24		2024/25
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	177	147	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*

	2023/24		2024/25
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	18,433	18,433	16,103

##### *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*

	2023/24		2024/25
	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	2023/24 Final Budgeted \$000	2024/25 Budget \$000	2025/26 Estimated \$000	2026/27 Estimated \$000	2027/28 Estimated \$000
<b>Current Government</b>						
Return of funding for the Climate Change Commission	2024/25	-	(3,000)	(4,208)	(4,208)	(4,208)
<b>Previous Government</b>						
Climate Change Commission - Agricultural Emissions Pricing Advisory Function	2023/24	3,000	3,000	3,000	3,000	3,000
Climate Change Commission - Wage Pressures	2023/24	651	651	650	650	650
Supporting He Pou a Rangī Climate Change Commission to advise on a thriving, low emissions and climate resilient future	2022/23	3,250	3,040	3,050	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

### *Reasons for Change in Appropriation*

The decrease in this appropriation for 2024/25 is due to:

- a return of \$3 million to the Crown relating to the proposed agricultural emissions pricing advisory function which does not align with the Government's priorities, and
- a decrease of \$210,000 in 2024/25 in line with the funding profile.

The above is partially offset by an increase of \$880,000 approved during 2020/21 for 2024/25 to enable the Climate Change Commission to undertake additional work associated with the Climate Change Response (Emissions Trading Reform) Amendment Act 2020.

## Community Environment Fund (M29) (A15)

### *Scope of Appropriation and Expenses*

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
<b>Community Environment Fund (M29) (A15)</b> 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	10,860
	Adjustments to 2022/23	788
	Adjustments for 2023/24	(1,428)
	Adjusted Appropriation	10,220
	Actual to 2022/23 Year End	7,548
	Estimated Actual for 2023/24	1,994
	Estimate for 2024/25	678
	Estimated Appropriation Remaining	-

### *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 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 annual average amount of this multi-year appropriation for a Non-Departmental output expense is less than \$5 million.

### *Service Providers*

Provider	2023/24 Final Budgeted \$000	2023/24 Estimated Actual \$000	2024/25 Budget \$000	Expiry of Resourcing Commitment
<b>Non-Government Organisations</b>				
Organisations that receive funding for projects that strengthen partnerships, raise environmental awareness and encourage participation in environmental initiatives in the community	1,994	1,994	678	30 June 2025

### *Current and Past Policy Initiatives*

Policy Initiative	Year of First Impact	2023/24 Final Budgeted \$000	2024/25 Budget \$000	2025/26 Estimated \$000	2026/27 Estimated \$000	2027/28 Estimated \$000
<b>Current Government</b>						
Return of funding for Partnerships and Engagement	2024/25	-	(1,428)	-	-	-
<b>Previous Government</b>						
Community Environment Fund	2020/21	2,172	2,172	-	-	-

### *Reasons for Change in Appropriation*

The decrease in the appropriation for 2024/25 is due to return of funding to create efficiencies and improve alignment with the Government's priorities.

### **Contaminated Sites Remediation Fund (M29) (A15)**

#### *Scope of Appropriation*

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

#### *Expenses*

	2023/24		2024/25
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	2,379	2,379	7,772

#### *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*

	2023/24		2024/25
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
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	2023/24 Final Budgeted \$000	2023/24 Estimated Actual \$000	2024/25 Budget \$000	Expiry of Resourcing Commitment
<b>Regional Authorities</b>				
Councils that receive funding to assist in the clean-up of contaminated land in New Zealand	2,379	2,379	7,772	Ongoing

### *Reasons for Change in Appropriation*

The increase in this appropriation for 2024/25 is due to an expense transfer of \$3.144 million from 2023/24 for the clean-up of high priority contaminated sites. Further, there was a transfer of \$2.249 million from 2022/23 to 2024/25 for the clean-up of the Christchurch Landfill and other contaminated sites.

## 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

	2023/24		2024/25
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	7,005	7,005	6,902

### 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

	2023/24		2024/25
	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%
Enforcement decisions are audited and assessed as effective or better in alignment with EPA processes	Achieved	Achieved	Achieved

### End of Year Performance Reporting

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

### Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2023/24 Final Budgeted \$000	2024/25 Budget \$000	2025/26 Estimated \$000	2026/27 Estimated \$000	2027/28 Estimated \$000
<b>Current Government</b>						
Emissions Trading Scheme penalty reimbursement	2023/24	168	-	-	-	-
<b>Previous Government</b>						
New Zealand Emissions Trading Register server upgrades	2022/23	445	510	170	170	170

### *Reasons for Change in Appropriation*

The increase in this appropriation for 2023/24 is due to one-off funding of \$168,000 to reimburse the EPA for Emission Trading Scheme penalty refunds that were paid by the EPA following reviews that resulted in penalty notices being varied and reissued. There is also an increase of \$65,000 in 2024/25 for the work related 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*

	2023/24		2024/25
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	30,594	30,594	29,997

#### *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*

	2023/24		2024/25
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
The EPA makes decisions under relevant environmental Acts, in an effective way, by:			
<ul style="list-style-type: none"> <li>Having documentation and consistent application of EPA processes</li> </ul>	Achieved	Achieved	Achieved
<ul style="list-style-type: none"> <li>Meeting timeframes and statutory obligations, including taking a precautionary approach</li> </ul>	Achieved	Achieved	Achieved
<ul style="list-style-type: none"> <li>Enforcement decisions are audited and assessed as effective or better in alignment with EPA processes</li> </ul>	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	2023/24 Final Budgeted \$000	2024/25 Budget \$000	2025/26 Estimated \$000	2026/27 Estimated \$000	2027/28 Estimated \$000
<b>Current Government</b>						
Resource Management Reforms - Replacement	2024/25	-	500	500	500	500
<b>Previous Government</b>						
Resource Management Reforms Implementation (Fast-Track consenting)	2023/24	800	500	-	-	-
NZ ETS Market Governance	2023/24	795	672	223	223	-
Sediment Pollution Control Taskforce	2023/24	1,000	-	-	-	-
Environmental Protection Authority - hazardous substances cost pressures	2023/24	1,147	1,653	1,653	1,653	1,653
Environmental Protection Authority core operations cost pressures	2022/23	6,069	6,275	6,275	6,275	6,275
Environmental Protection Authority Compliance Monitoring and Enforcement Case Management System Implementation	2022/23	105	105	105	105	105
Implementation of a Chemical Map information database enabling improved environmental management	2022/23	650	258	258	258	258
Implementation of marine protection and localised management actions	2022/23	373	379	385	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 decrease in this appropriation for 2024/25 is due to:

- a reduction of \$1 million in Sediment Pollution Control Taskforce due to one-off funding
- a reduction of \$392,000 in Chemical Map information database enabling improved environmental management, and
- a reduction of \$123,000 in NZ ETS Market Governance funding.

The above is partially offset by:

- an increase of \$506,000 to support the Environmental Protection Authority to deliver its hazardous substances work
- an increase of \$206,000 to support the Environmental Protection Authority to continue its core work programmes
- an increase of \$200,000 to support the Resource Management Reforms Implementation (Fast-Track consenting) work programme, and
- an increase of \$6,000 in marine protection and localised management actions implementation work programme.

## 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

	2023/24		2024/25
	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	2023/24 Final Budgeted \$000	2023/24 Estimated Actual \$000	2024/25 Budget \$000	Expiry of Resourcing Commitment
<b>Non-Government Organisation</b>				
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
<b>Fresh Start for Fresh Water: Rotorua Te Arawa Lakes Programme (M29) (A15)</b> 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 2022/23	6,002
	Adjustments for 2023/24	-
	Adjusted Appropriation	17,227
	Actual to 2022/23 Year End	1,000
	Estimated Actual for 2023/24	1,250
	Estimate for 2024/25	14,977
Estimated Appropriation Remaining	-	

### *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*

	2023/24		2024/25
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
The number of Deed funded lakes that are no greater than 0.2 TLI units above their target Trophic Level Index (TLI), based on the three-year rolling TLI.	3 out of 4 lakes	3 out of 4 lakes	3 out of 4 lakes

### *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	2023/24 Final Budgeted \$000	2023/24 Estimated Actual \$000	2024/25 Budget \$000	Expiry of Resourcing Commitment
<b>Non-Government Organisation</b>				
Rotorua Te Arawa Lakes Strategy Group	1,250	1,250	14,977	30 June 2025

### *Current and Past Policy Initiatives*

Policy Initiative	Year of First Impact	2023/24 Final Budgeted \$000	2024/25 Budget \$000	2025/26 Estimated \$000	2026/27 Estimated \$000	2027/28 Estimated \$000
<b>Previous Government</b>						
Rotorua Te Arawa Lakes Programme: Reallocation of Crown Funds	2020/21	378	378	-	-	-

## **Freshwater Improvement Fund (M29) (A15)**

### *Scope of Appropriation and Expenses*

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
<b>Freshwater Improvement Fund (M29) (A15)</b>	Original Appropriation	71,000
This appropriation is limited to initiatives which contribute to managing New Zealand's freshwater bodies within environmental limits.	Adjustments to 2022/23	210,281
	Adjustments for 2023/24	(60,000)
Commences: 01 July 2020	Adjusted Appropriation	221,281
Expires: 30 June 2025	Actual to 2022/23 Year End	103,334
	Estimated Actual for 2023/24	67,379
	Estimate for 2024/25	50,568
	Estimated Appropriation Remaining	-

### *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	2023/24		2024/25
	Final Budgeted Standard	Estimated Actual	Budget Standard
Percentage of Freshwater Improvement Fund projects that are on track to achieve their stated objectives	80%	80%	80%
Percentage of Public Waterways and Ecosystem Restoration Fund projects that are on track to achieve their stated objectives	80%	80%	80%
Percentage of At-Risk-Catchment projects that are on track to achieve their stated objectives	80%	80%	80%
Percentage of Essential Freshwater Fund 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	2023/24 Final Budgeted \$000	2023/24 Estimated Actual \$000	2024/25 Budget \$000	Expiry of Resourcing Commitment
<b>Government and Non-Government Organisations (including Territorial Local Authorities)</b>				
Organisations that receive funding for projects that improve the management of New Zealand's fresh water within environmental quality and quantity limits	67,379	67,379	50,568	30 June 2025

### *Current and Past Policy Initiatives*

Policy Initiative	Year of First Impact	2023/24 Final Budgeted \$000	2024/25 Budget \$000	2025/26 Estimated \$000	2026/27 Estimated \$000	2027/28 Estimated \$000
<b>Current Government</b>						
Reduction of funding from the Waste Disposal Levy	2024/25	-	(47,000)	-	-	-
Return of funding for Freshwater	2024/25	-	(13,000)	-	-	-
<b>Previous Government</b>						
Addressing Contamination of New Zealand's waterways	2022/23	19,700	15,810	-	-	-
Post COVID-19 Economic Recovery package: Addressing Contamination of New Zealand's Waterways	2020/21	39,830	37,830	-	-	-
Freshwater Improvement Fund	2020/21	15,000	15,000	15,000	-	-

### *Reasons for Change in Appropriation*

The decrease in this appropriation for 2024/25 is due to return of funding for freshwater programmes to improve alignment with the Government's priorities.

During the 2024/25, the above work programme will be partially funded from a new Non-Departmental output expense category 'Freshwater Improvement Fund' established within the multi-category appropriation 'Waste Minimisation MCA' during Budget 2024.

## **Kaipara Moana Remediation (M29) (A15)**

### *Scope of Appropriation and Expenses*

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
<b>Kaipara Moana Remediation (M29) (A15)</b> 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 2022/23	-
	Adjustments for 2023/24	(81,125)
	Adjusted Appropriation	18,875
	Actual to 2022/23 Year End	11,875
	Estimated Actual for 2023/24	4,800
	Estimate for 2024/25	2,200
	Estimated Appropriation Remaining	-

### *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*

Assessment of Performance	2023/24		2024/25
	Final Budgeted Standard	Estimated Actual	Budget Standard
Percentage of Kaipara Moana Remediation Programme projects that are 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	2023/24 Final Budgeted \$000	2023/24 Estimated Actual \$000	2024/25 Budget \$000	Expiry of Resourcing Commitment
<b>Territorial Local Authority</b>				
Northland Regional Council	4,800	4,800	2,200	30 June 2025

### *Current and Past Policy Initiatives*

Policy Initiative	Year of First Impact	2023/24 Final Budgeted \$000	2024/25 Budget \$000	2025/26 Estimated \$000	2026/27 Estimated \$000	2027/28 Estimated \$000
<b>Current Government</b>						
Reduction of funding from the Waste Disposal Levy	2024/25	-	(11,125)	-	-	-
<b>Previous Government</b>						
Post COVID-19 Economic Recovery package: Addressing Contamination of New Zealand's Waterways	2020/21	30,000	10,000	-	-	-

### *Reasons for Change in Appropriation*

The decrease in this appropriation is due to an extension of the work programme through to 2030/31. The set-up phase of the work programme took longer than expected because of delays caused by matters such as COVID-19 lockdowns and extreme weather event disruptions.

From 2024/25, the above work programme will be funded from a new Non-Departmental output expense category 'Kaipara Moana Remediation' established within the multi-category appropriation 'Waste Minimisation MCA' during Budget 2024.

### **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*

	2023/24		2024/25
	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	2023/24 Final Budgeted \$000	2023/24 Estimated Actual \$000	2024/25 Budget \$000	Expiry of Resourcing Commitment
<b>Non-Government Organisation</b>				
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
<b>Supporting Equitable Transitions and Climate Resilience for Māori (M12) (A15)</b> 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 2022/23	-
	Adjustments for 2023/24	18,000
	Adjusted Appropriation	19,000
	Actual to 2022/23 Year End	-
	Estimated Actual for 2023/24	1,000
	Estimate for 2024/25	8,000
	Estimated Appropriation Remaining	10,000

*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.

*How Performance will be Assessed and End of Year Reporting Requirements*

Assessment of Performance	2023/24		2024/25
	Final Budgeted Standard	Estimated Actual	Budget Standard
Percentage of completed Māori Climate platform projects that are on track to achieve their stated objectives (see Note 1)	New measure	New measure	80%

Note 1 - This is a new performance measure for 2024/25. The measure was selected to reflect new Non-Departmental funding for the Māori Climate Action initiative and was determined the most appropriate measure for the funding.

*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	2023/24 Final Budgeted \$000	2023/24 Estimated Actual \$000	2024/25 Budget \$000	Expiry of Resourcing Commitment
<b>Non-Government Organisations</b>				
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	1,000	8,000	30 June 2026

### Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2023/24 Final Budgeted \$000	2024/25 Budget \$000	2025/26 Estimated \$000	2026/27 Estimated \$000	2027/28 Estimated \$000
<b>Previous Government</b>						
Māori Climate Action	2023/24	2,000	6,000	10,000	-	-

### Reasons for Change in Appropriation

The increase in this appropriation is due to a drawdown from the Māori Climate Action tagged contingency in 2023/24.

### Te Mana o Te Wai (M29) (A15)

#### Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
<b>Te Mana o Te Wai (M29) (A15)</b> 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 2022/23	-
	Adjustments for 2023/24	-
	Adjusted Appropriation	30,000
	Actual to 2022/23 Year End	16,118
	Estimated Actual for 2023/24	7,944
	Estimate for 2024/25	5,938
Estimated Appropriation Remaining	-	

### 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

	2023/24		2024/25
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Percentage of Te Mana o Te Wai Fund 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	2023/24 Final Budgeted \$000	2023/24 Estimated Actual \$000	2024/25 Budget \$000	Expiry of Resourcing Commitment
<b>Non-Government Organisations</b>				
Individuals or groups representing Māori (eg, marae/whānau, hapū, iwi, Māori land trusts and incorporations, collaborations, collectives, or clusters of these groups)	7,944	7,944	5,938	30 June 2025

### Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2023/24 Final Budgeted \$000	2024/25 Budget \$000	2025/26 Estimated \$000	2026/27 Estimated \$000	2027/28 Estimated \$000
<b>Previous Government</b>						
COVID-19 Recovery Initiative package: Addressing Contamination of New Zealand's Waterways	2020/21	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

	2023/24		2024/25
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	2,036	1,899	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	2023/24		2024/25
	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	2023/24 Final Budgeted \$000	2023/24 Estimated Actual \$000	2024/25 Budget \$000	Expiry of Resourcing Commitment
<b>Government and Non-Government Organisations</b>				
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	2,036	1,899	1,500	Ongoing

### *Current and Past Policy Initiatives*

Policy Initiative	Year of First Impact	2023/24 Final Budgeted \$000	2024/25 Budget \$000	2025/26 Estimated \$000	2026/27 Estimated \$000	2027/28 Estimated \$000
<b>Previous Government</b>						
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 2024/25 is in line with the funding profile. There was an expense transfer of \$536,000 in 2023/24 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*

	2023/24		2024/25
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	2,158,000	1,259,193	2,181,600

#### *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*

	2023/24		2024/25
	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	2023/24 Final Budgeted \$000	2023/24 Estimated Actual \$000	2024/25 Budget \$000	Expiry of Resourcing Commitment
<b>Non-Government Organisations</b>				
Participants eligible to receive units to compensate for increased costs resulting from the Emissions Trading Scheme	2,158,000	1,259,193	2,181,600	Ongoing

### *Reasons for Change in Appropriation*

The increase in this appropriation for 2024/25 is mainly due to additional allocations forecast resulting from increased post-1989 forestry registrations in the Emissions Trading Scheme at the end of the Mandatory Emissions Reporting Period 3 (ended on 31 December 2022). This is partially offset by a decrease in the number of units forecast to be allocated to the industrial sector.

### **Framework Convention on Climate Change (M12) (A15)**

#### *Scope of Appropriation*

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

#### *Expenses*

	2023/24		2024/25
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	215	210	170

#### *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.

### *Reasons for Change in Appropriation*

The decrease in this appropriation for 2024/25 is the result of a one-off transfer of \$30,000 in 2023/24 from the Climate Change Development Fund appropriation to mitigate the increased risk of breaching the appropriation due to movement in foreign exchange rates and increased membership fees.

## 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

	2023/24		2024/25
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	4,341	4,341	4,132

### 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	2023/24 Final Budgeted \$000	2023/24 Estimated Actual \$000	2024/25 Budget \$000	Expiry of Resourcing Commitment
<b>Non-Government Organisation</b>				
Waikato River Authority	4,341	4,341	4,132	30 June 2038

### Reasons for Change in Appropriation

The decrease in this appropriation for 2024/25 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

	2023/24		2024/25
	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*

	2023/24		2024/25
	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*

	2023/24		2024/25
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	165	165	152

### *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	2023/24 Final Budgeted \$000	2023/24 Estimated Actual \$000	2024/25 Budget \$000	Expiry of Resourcing Commitment
<b>Non-Government Organisation</b>				
United Nations Environment Programme and the Secretariat of the Pacific Regional Environment Programme	165	165	152	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.
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### *Expenses*

	2023/24		2024/25
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	340,000	43,124	40,000

### *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 increase in this appropriation for 2024/25 is due to an expense transfer from 2023/24 into 2024/25 as there was previously no funding allocated beyond 2023/24. This transfer is to mitigate the risk of breaching the appropriation should forestry participants opt to use the FPO to meet their surrender obligations for emissions that occurred before 2021.

## 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

	2023/24		2024/25
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	89	89	83

### 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	2023/24 Final Budgeted \$000	2023/24 Estimated Actual \$000	2024/25 Budget \$000	Expiry of Resourcing Commitment
<b>Non-Government Organisation</b>				
Whanganui River Iwi	89	89	83	30 June 2034

## United Nations Environment Programme (M29) (A15)

### Scope of Appropriation

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

### Expenses

	2023/24		2024/25
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	603	603	633



*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.

*Reasons for Change in Appropriation*

The increase in this appropriation for 2024/25 is due to an expense transfer from 2023/24 to mitigate the risk of breaching the appropriation as a result of movement in foreign exchange rates.

**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*

	2023/24		2024/25
	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*

	2023/24		2024/25
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	600	600	360

#### *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*

	2023/24		2024/25
	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	2023/24 Final Budgeted \$000	2024/25 Budget \$000	2025/26 Estimated \$000	2026/27 Estimated \$000	2027/28 Estimated \$000
<b>Previous Government</b>						
New Zealand Emissions Trading Register server upgrades	2022/23	600	360	-	-	-

#### *Reasons for Change in Appropriation*

The decrease in this appropriation for 2024/25 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*

	2023/24		2024/25
	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 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*

	2023/24		2024/25
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Expenditure is used to build and maintain an evidence base and a fit for purpose working environment	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	2023/24 Final Budgeted \$000	2024/25 Budget \$000	2025/26 Estimated \$000	2026/27 Estimated \$000	2027/28 Estimated \$000
<b>Previous Government</b>						
Supporting He Pou a Rangi Climate Change Commission to advise on a thriving, low emissions and climate resilient future	2022/23	600	600	600	-	-

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

## 4 - Multi-Category Expenses and Capital Expenditure

### Product Stewardship (M29) (A15)

#### *Overarching Purpose Statement*

The single overarching purpose of this appropriation is to encourage redesign, reduction, reuse, recycling, recovery or appropriate treatment and disposal to manage the environmental harm arising from priority products through product stewardship.

#### *Scope of Appropriation*

##### **Departmental Output Expenses**

###### *Product stewardship administration*

This category is limited to administering, implementing, monitoring, and enforcing the product stewardship scheme.

##### **Non-Departmental Output Expenses**

###### *Tyre stewardship fee disbursements*

This category is limited to the management and operation by non-government organisations of accredited tyre stewardship schemes.

#### *Expenses, Revenue and Capital Expenditure*

	2023/24		2024/25
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
<b>Total Appropriation</b>	<b>14,006</b>	<b>3,617</b>	<b>58,389</b>
<b>Departmental Output Expenses</b>			
Product stewardship administration	1,267	867	1,047
<b>Non-Departmental Output Expenses</b>			
Tyre stewardship fee disbursements	12,739	2,750	57,342
<b>Funding for Departmental Output Expenses</b>			
Revenue from the Crown	<b>1,267</b>	<b>867</b>	<b>1,047</b>
Product stewardship administration	1,267	867	1,047

#### *What is Intended to be Achieved with this Appropriation*

This appropriation is intended to achieve reduction, reuse, recycling, recovery or appropriate treatment and disposal of end-of-life tyres through product stewardship scheme.

Note - The project commenced in March 2024. The performance measure for the MCA as a whole is being developed and will be included as part of the Supplementary Estimates 2024/25. The Ministry will report the results at the end of financial year 2024/25.

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

	2023/24		2024/25
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
<b>Departmental Output Expenses</b>			
<b>Product stewardship administration</b>			
This category is intended to achieve implementation, collection and administration, and monitoring and enforcement of the product stewardship scheme.			
Processing, monitoring and auditing of the scheme to ensure the tyre stewardship fee is spent correctly and appropriately and achieving the expected outcomes (see Note 1)	Achieved	Achieved	Achieved
<b>Non-Departmental Output Expenses</b>			
<b>Tyre stewardship fee disbursements</b>			
This category is intended to achieve best practise collection of end-of-life tyres and provide 'incentive payments' to processors and manufacturers, to facilitate increased recovery and recycling. It does this by funding Auto Stewardship NZ the not-for-profit organisation who is accredited to run the Tyrewise product stewardship scheme.			
Tonnage of end-of-life tyres collected by the Tyrewise Product Stewardship scheme annually (see Note 1)	N/A	N/A	13,000 Tonnes (see Note 2)

Note 1 - The project commenced in March 2024, the reporting against this measure will start in the 2024/25 year. The measure was selected to reflect the focus of Budget 2023 Regulated Product Stewardship appropriation and was determined the most appropriate measure for the funding.

Note 2 - Reporting cycle for this measure is based on the collection period from 1 April to 31 March. The first report due to cover September to December 2024.

*Service Providers for the Multi-Category Appropriation*

Provider	2023/24 Final Budgeted \$000	2023/24 Estimated Actual \$000	2024/25 Budget \$000	Expiry of Resourcing Commitment
<b>Non-Government Organisation</b>				
Product Stewardship Accredited Organisation	12,739	2,750	57,342	Ongoing

*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.

### Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2023/24 Final Budgeted \$000	2024/25 Budget \$000	2025/26 Estimated \$000	2026/27 Estimated \$000	2027/28 Estimated \$000
<b>Previous Government</b>						
Proposals to Regulate Product Stewardship for Tyres	2023/24	14,006	58,389	65,610	67,189	69,975

### Reasons for Change in Appropriation

The increase in this appropriation for 2024/25 is due to its first full year of operation. The Product Stewardship for Tyres scheme came into force from 1 March 2024.

### Waste Minimisation (M29) (A15)

#### Overarching Purpose Statement

The single overarching purpose of this appropriation is to protect the environment.

#### Scope of Appropriation

##### Departmental Output Expenses

###### Environment Work Programme

This category is limited to the provision of policy advice, implementation and other support to Ministers on environmental matters.

###### 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.

###### Freshwater Improvement Fund

This category is limited to managing New Zealand's freshwater bodies within environmental limits.

###### Kaipara Moana Remediation

This category 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.

###### Reducing Emissions from Waste

This category 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.

##### 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*

	2023/24		2024/25
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
<b>Total Appropriation</b>	<b>159,500</b>	<b>134,300</b>	<b>304,984</b>
<b>Departmental Output Expenses</b>			
Environment Work Programme	-	-	15,150
Waste Minimisation Administration	13,542	13,342	12,704
<b>Non-Departmental Output Expenses</b>			
Contestable Waste Minimisation Fund	40,958	15,958	69,205
Freshwater Improvement Fund	-	-	47,000
Kaipara Moana Remediation	-	-	11,125
Reducing Emissions from Waste	-	-	23,300
<b>Non-Departmental Other Expenses</b>			
Waste Disposal Levy Disbursements to Territorial Local Authorities	105,000	105,000	126,500
<b>Funding for Departmental Output Expenses</b>			
<b>Revenue from the Crown</b>	<b>13,542</b>	<b>13,342</b>	<b>27,854</b>
Environment Work Programme	-	-	15,150
Waste Minimisation Administration	13,542	13,342	12,704

*What is Intended to be Achieved with this Appropriation*

This appropriation is intended to boost New Zealand's performance in waste and support a reduction in environmental harm and an increase in environmental benefits.

The performance measure for the MCA as a whole is being developed and will be included as part of the Supplementary Estimates 2024/25.

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

	2023/24		2024/25
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
<b>Departmental Output Expenses</b>			
<b>Environment Work Programme</b>			
This category is intended to achieve quality advice and solutions with a focus on improving environmental management frameworks.	N/A	N/A	(see Note 1)
<b>Waste Minimisation Administration</b>			
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]

Assessment of Performance	2023/24		2024/25
	Final Budgeted Standard	Estimated Actual	Budget Standard
<b>Non-Departmental Output Expenses</b>			
<b>Contestable Waste Minimisation Fund</b>			
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%
<b>Freshwater Improvement Fund</b>			
This category is intended to achieve improvements in the water quality of New Zealand's freshwater bodies in partnership with others.			
Percentage of Freshwater Improvement Fund projects that are on track to achieve their stated objectives	New measure	New measure	80%
Percentage of Public Waterways and Ecosystem Restoration Fund projects that are on track to achieve their stated objectives	New measure	New measure	80%
Percentage of At-Risk-Catchment projects that are on track to achieve their stated objectives	New measure	New measure	80%
Percentage of Essential Freshwater Fund projects that are on track to achieve their stated objectives	New measure	New measure	80%
<b>Kaipara Moana Remediation</b>			
This category 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.			
Percentage of Kaipara Moana Remediation Programme projects that are on track to achieve their stated objectives	New measure	New measure	80%
<b>Reducing Emissions from Waste</b>			
This category is intended to achieve emissions reductions through investment in waste minimisation and resource recovery projects.			
Forecast/anticipated tonnes of organic waste recovered and processed for beneficial use per annum for projects that were executed into deed in the reporting period	New measure	New measure	30,500 tonnes
Forecasted landfill emissions reduction estimates (from projects in deed)	New measure	New measure	11,862 tCO <sub>2</sub> -e
<b>Non-Departmental Other Expenses</b>			
<b>Waste Disposal Levy Disbursements to Territorial Local Authorities</b>			
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%

Note 1 - Performance measures for the Departmental output expense: Environment Work Programme is being developed and will be included as part of the Supplementary Estimates 2024/25.



### Service Providers for the Multi-Category Appropriation

Provider	2023/24 Final Budgeted \$000	2023/24 Estimated Actual \$000	2024/25 Budget \$000	Expiry of Resourcing Commitment
<b>Contestable Waste Minimisation Fund</b>				
<b>Non-Government Organisations</b>				
Organisations that receive funding for projects that increase resource efficiency, increase reuse, recovery and recycling, and decrease waste to landfill	40,958	15,958	69,205	Ongoing
<b>Freshwater Improvement Fund</b>				
<b>Government and Non-Government Organisations (including Territorial Local Authorities)</b>				
Organisations that receive funding for projects that improve the management of New Zealand's fresh water within environmental quality and quantity limits	-	-	47,000	30 June 2026
<b>Kaipara Moana Remediation</b>				
<b>Territorial Local Authority</b>				
Northland Regional Council	-	-	11,125	30 June 2028
<b>Reducing Emissions from Waste</b>				
<b>Non-Government Organisations (including Territorial Local Authorities)</b>				
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	-	-	23,300	30 June 2026
<b>Waste Disposal Levy Disbursements to Territorial Local Authorities</b>				
<b>Territorial Local Authorities</b>				
Territorial Local Authorities (approximately 67 authorities, of which two receive more than \$1 million per annum)	105,000	105,000	126,500	Ongoing
<b>Total</b>	<b>145,958</b>	<b>120,958</b>	<b>277,130</b>	

### 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.

### Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2023/24 Final Budgeted \$000	2024/25 Budget \$000	2025/26 Estimated \$000	2026/27 Estimated \$000	2027/28 Estimated \$000
<b>Current Government</b>						
Investment of the waste disposal levy to achieve Government priorities	2024/25	-	126,500	144,854	154,143	172,144
Reduction of funding from the Waste Disposal Levy	2024/25	-	(88,225)	(61,130)	(14,500)	(13,900)
Return of funding for Waste Minimisation	2024/25	-	(10,896)	(17,030)	(11,979)	(12,067)

### *Reasons for Change in Appropriation*

The increase in this appropriation for 2024/25 is due to:

- an increase of \$47 million in forecast relating to a new output expense category: Freshwater Improvement Fund
- an increase of \$28.247 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
- an increase of \$23.300 million in forecast relating to a new output expense category: Reducing Emissions from Waste
- an increase of \$21.500 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 \$15.150 million in forecast relating to a new output expense category: Environment Work Programmes, and
- an increase of \$11.125 million in forecast relating to a new output expense category: Kaipara Moana Remediation.

This increase is partially offset by a decrease of \$838,000 in the Waste Minimisation Administration funding. In 2023/24 there was an expense transfer of funding from 2022/23.