

Vote Environment

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

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

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

Overview of the Vote

The Minister for the Environment is responsible for appropriations in Vote Environment 2025/26, which cover:

- a total of nearly \$144 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 \$128 million in payments to territorial local authorities for the Waste Disposal Levy
- a total of nearly \$98 million in funding and grants to third parties on activities that reduce environmental harm or increase environmental benefits through investment in a broad range of activities
- a total of nearly \$66 million in funding for Product Stewardship Tyres scheme initiatives
- a total of just over \$52 million for waste minimisation initiatives and to build a resilient system for reducing, recycling, and managing New Zealand's waste responsibly
- a total of nearly \$34 million in funding provided to the Environmental Protection Authority
- a total of just over \$4 million in funding and grants to third parties for water initiatives
- a total of just over \$1 million in funding for Iwi to engage in co-management arrangements
- a total of just over \$1 million for contributions to international institutions, and
- a total of nearly \$1 million for capital expenditure.

The Minister of Climate Change is responsible for appropriations in Vote Environment for 2025/26, which cover:

- a total of nearly \$2,046 million for the allocation of New Zealand emission units to the economy
- a total of nearly \$154 million for administering the Emissions Trading Scheme including for the impairment of debt
- a total of just over \$46 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 just over \$15 million in funding provided to the Climate Change Commission
- a total of just over \$10 million in funding to support equitable transitions and community climate action for Māori, and
- a total of nearly \$4 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	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Departmental Output Expenses			
Climate Change Chief Executives Board (M12) (A15) This appropriation is limited to policy and implementation advice to support the Climate Change Chief Executives Board to carry out its functions.	3,754	3,754	3,742
Improving New Zealand's Environment (M29) (A15) This appropriation is limited to the development and provision of policy advice and other support to Ministers on environmental matters, the implementation of policy and the monitoring of domestic environmental management and educational programmes.	112,277	112,277	128,424
Managing Climate Change in New Zealand (M12) (A15) This appropriation is limited to policy advice, reporting, operations, and stewardship of matters relating to climate change.	43,362	43,362	46,399
Total Departmental Output Expenses	159,393	159,393	178,565
Departmental Capital Expenditure			
Ministry for the Environment - Capital Expenditure PLA (M29) (A15) This appropriation is limited to the purchase or development of assets by and for the use of the Ministry for the Environment, as authorised by section 24(1) of the Public Finance Act 1989.	800	800	800
Total Departmental Capital Expenditure	800	800	800
Non-Departmental Output Expenses			
Administration of New Zealand Units held on Trust (M12) (A15) This appropriation is limited to the application for and holding on trust of New Zealand Units on behalf of the future owners of Crown Forest Licensed land.	177	177	177
Climate Change Commission - Advisory and Monitoring Function (M12) (A15) This appropriation is limited to the establishment and operations of the Climate Change Commission in accordance with its statutory purposes and functions.	14,303	14,303	15,504
Emissions Trading Scheme (M12) (A15) This appropriation is limited to the implementation and operation of the New Zealand Emissions Trading Scheme and maintenance of a register to enable the holding and transfer of climate change units.	7,627	7,627	6,785
Environmental Protection Authority functions (M29) (A15) This appropriation is limited to the provision of the Environmental Protection Authority's regulatory and other statutory functions.	29,325	29,325	33,831
Contaminated Sites Remediation Fund (M29) (A15) This appropriation is limited to the investigation, management and remediation of contaminated sites.	8,340	8,340	-
Environmental Training Programmes (M29) (A15) This appropriation is limited to supporting training programmes, including Te Aho Tu Roa, that promote environmental and social sustainability, encourage Māori participation, raise environmental and ecological awareness and encourage children and young people to participate in environmental initiatives in the community.	1,900	1,900	-

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Titles and Scopes of Appropriations by Appropriation Type			
Promotion of Sustainable Land Management (M29) (A15) This appropriation is limited to the promotion and coordination of sustainable land management practice through a national network of coordinators.	800	800	-
Water science and economics (M29) (A15) This appropriation is limited to water science and economic impact analyses, and guidance to support development of the National Objectives Framework.	1,500	1,500	-
Total Non-Departmental Output Expenses	63,972	63,972	56,297
Non-Departmental Other Expenses			
Allocation of New Zealand Units (M12) (A15) This appropriation is limited to the granting of New Zealand Units to sectors of the New Zealand Economy.	1,476,303	1,193,518	2,045,700
Framework Convention on Climate Change (M12) (A15) New Zealand's contribution to the United Nations Framework Convention on Climate Change.	207	202	250
Fresh Start for Fresh Water: Waikato River Clean-up Fund (M29) (A15) This appropriation is limited to funding for the Waikato River Clean-up Fund for the restoration and protection of the health and wellbeing of the Waikato River for future generations.	4,132	4,132	3,910
Impairment of Debt Relating to Climate Change Activities (M12) (A15) This appropriation is limited to the impairment and write down of Crown debt arising from Climate Change related activities.	147,000	-	147,000
Impairment of Debt Relating to Environment Activities (M29) (A15) This appropriation is limited to the impairment and write down of Crown debt arising from Environment related activities excluding Climate Change.	5,000	18	5,000
International Subscriptions (M29) (A15) This appropriation is limited to subscriptions to International Environmental Agreements.	152	152	230
Loss on Sale of New Zealand Units (M12) (A15) This appropriation is limited to the loss on sale of New Zealand Units.	40,000	22,070	40,000
Te Pou Tupua (M29) (A15) This appropriation is limited to the Crown contribution to support Te Pou Tupua (the Whanganui River Guardian) functions.	83	83	77
United Nations Environment Programme (M29) (A15) New Zealand's membership of the United Nations Environment Programme.	609	609	804
Waikato River Co-Governance (M29) (A15) This appropriation is limited to the governance and operational costs of Waikato River co-governance.	910	910	1,195
Exclusive Economic Zone Major Prosecutions Fund (M29) (A15) This appropriation is limited to major prosecutions relating to activities regulated under the Exclusive Economic Zone and Continental Shelf (Environmental Effects) Act 2012.	500	-	-
Total Non-Departmental Other Expenses	1,674,896	1,221,694	2,244,166
Non-Departmental Capital Expenditure			
Capital Contribution to the Environmental Protection Authority (M29) (A15) This appropriation is limited to providing a capital injection to the Environmental Protection Authority.	360	360	-
Repayable Capital Injection to the Environmental Protection Authority (M29) (A15) This appropriation is limited to capital injections to provide financial support to the Environmental Protection Authority.	10,000	10,000	-
Total Non-Departmental Capital Expenditure	10,360	10,360	-

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Titles and Scopes of Appropriations by Appropriation Type			
Multi-Category Expenses and Capital Expenditure			
Product Stewardship MCA (M29) (A15) 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.	58,389	58,389	65,610
<i>Departmental Output Expenses</i>			
<i>Product stewardship administration</i> This category is limited to administering, implementing, monitoring, and enforcing the product stewardship scheme.	1,047	1,047	1,154
<i>Non-Departmental Output Expenses</i>			
<i>Tyre stewardship fee disbursements</i> This category is limited to the management and operation by non-government organisations of accredited tyre stewardship schemes.	57,342	57,342	64,456
Waste Minimisation MCA (M29) (A15) The single overarching purpose of this appropriation is to protect the environment.	210,118	207,618	288,080
<i>Departmental Output Expenses</i>			
<i>Environment Work Programme</i> This category is limited to the provision of policy advice, implementation and other support to Ministers on environmental matters.	17,553	17,553	15,223
<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.	13,101	13,101	13,102
<i>Non-Departmental Output Expenses</i>			
<i>Contestable Waste Minimisation Fund</i> This category is limited to grants for waste minimisation initiatives.	11,205	11,205	34,308
<i>Environmental Investment Fund</i> This category is limited to funding activities that reduce environmental harm or increase environmental benefits, including (but not limited to) improving water quality, capability development, managing emergency waste and remediation of contaminated sites.	-	-	97,586
<i>Contaminated Sites and Vulnerable Landfills Fund</i> This category is limited to the investigation, management and remediation of contaminated sites and historic landfills.	3,000	500	-
<i>Freshwater Improvement Fund</i> This category is limited to managing New Zealand's freshwater bodies within environmental limits.	24,000	24,000	-
<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	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.	15,300	15,300	-
<i>Non-Departmental Other Expenses</i>			
<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.	114,834	114,834	127,861
Total Multi-Category Expenses and Capital Expenditure	268,507	266,007	353,690
Total Annual Appropriations and Forecast Permanent Appropriations	2,177,928	1,722,226	2,833,518

Multi-Year Appropriations

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Non-Departmental Output Expenses		
Climate Emergency Response Fund - Waste Initiatives (M29) (A15) This appropriation is limited to supporting feasibility projects, infrastructure and other assets, and enabling systems that will improve New Zealand's ability to reduce emissions from waste. Commences: 01 July 2022 Expires: 30 June 2027	Original Appropriation Adjustments to 2023/24 Adjustments for 2024/25 Adjusted Appropriation Actual to 2023/24 Year End Estimated Actual for 2024/25 Estimate for 2025/26 Estimated Appropriation Remaining	75,000 (52,851) (14,934) 7,215 7,215 - - -
Community Environment Fund (M29) (A15) This appropriation is limited to strengthening partnerships, raising environmental awareness and encouraging participation in environmental initiatives in the community. Commences: 01 July 2020 Expires: 30 June 2025	Original Appropriation Adjustments to 2023/24 Adjustments for 2024/25 Adjusted Appropriation Actual to 2023/24 Year End Estimated Actual for 2024/25 Estimate for 2025/26 Estimated Appropriation Remaining	10,860 (640) - 10,220 9,418 802 - -
Fresh Start for Fresh Water: Rotorua Te Arawa Lakes Programme (M29) (A15) This appropriation is limited to maintaining and improving the water quality of the Rotorua Lakes. Commences: 01 July 2020 Expires: 30 June 2025	Original Appropriation Adjustments to 2023/24 Adjustments for 2024/25 Adjusted Appropriation Actual to 2023/24 Year End Estimated Actual for 2024/25 Estimate for 2025/26 Estimated Appropriation Remaining	11,225 6,002 759 17,986 2,144 15,842 - -
Fresh Start for Fresh Water: Rotorua Te Arawa Lakes Programme (M29) (A15) This appropriation is limited to maintaining and improving the water quality of the Rotorua Lakes. Commences: 01 July 2025 Expires: 30 June 2030	Original Appropriation Adjustments to 2023/24 Adjustments for 2024/25 Adjusted Appropriation Actual to 2023/24 Year End Estimated Actual for 2024/25 Estimate for 2025/26 Estimated Appropriation Remaining	875 - - 875 - - 175 700

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Freshwater Improvement Fund (M29) (A15) This appropriation is limited to initiatives which contribute to managing New Zealand's freshwater bodies within environmental limits. Commences: 01 July 2020 Expires: 30 June 2025	Original Appropriation	71,000
	Adjustments to 2023/24	150,281
	Adjustments for 2024/25	-
	Adjusted Appropriation	221,281
	Actual to 2023/24 Year End	171,585
	Estimated Actual for 2024/25	49,696
	Estimate for 2025/26	-
	Estimated Appropriation Remaining	-
Indigenous Biodiversity Fund (M29) (A15) 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 2023/24	-
	Adjustments for 2024/25	(2,950)
	Adjusted Appropriation	-
	Actual to 2023/24 Year End	-
	Estimated Actual for 2024/25	-
	Estimate for 2025/26	-
	Estimated Appropriation Remaining	-
Kaipara Moana Remediation (M29) (A15) This appropriation is limited to remediating Kaipara Moana by halting degradation and working towards more productive, sustainable, and high value use of land within the Kaipara catchment. Commences: 01 July 2020 Expires: 30 June 2025	Original Appropriation	100,000
	Adjustments to 2023/24	(81,125)
	Adjustments for 2024/25	-
	Adjusted Appropriation	18,875
	Actual to 2023/24 Year End	16,675
	Estimated Actual for 2024/25	2,200
	Estimate for 2025/26	-
	Estimated Appropriation Remaining	-
Regional Planning Implementation - Delivery Partners in First Tranche Regions (M29) (A15) 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 2023/24	-
	Adjustments for 2024/25	(300)
	Adjusted Appropriation	-
	Actual to 2023/24 Year End	-
	Estimated Actual for 2024/25	-
	Estimate for 2025/26	-
	Estimated Appropriation Remaining	-
Regional Planning Implementation - Non-Government Organisations (M29) (A15) 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 2023/24	-
	Adjustments for 2024/25	(400)
	Adjusted Appropriation	400
	Actual to 2023/24 Year End	400
	Estimated Actual for 2024/25	-
	Estimate for 2025/26	-
	Estimated Appropriation Remaining	-

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Regional Planning Implementation - Regional Readiness (M29) (A15) 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 2023/24	-
	Adjustments for 2024/25	(1,585)
	Adjusted Appropriation	-
	Actual to 2023/24 Year End	-
	Estimated Actual for 2024/25	-
	Estimate for 2025/26	-
	Estimated Appropriation Remaining	-
Supporting Equitable Transitions and Climate Resilience for Māori (M12) (A15) This appropriation is limited to contributing to equitable transitions for communities through New Zealand's climate response. Commences: 01 July 2022 Expires: 30 June 2026	Original Appropriation	1,000
	Adjustments to 2023/24	18,000
	Adjustments for 2024/25	(5,000)
	Adjusted Appropriation	14,000
	Actual to 2023/24 Year End	-
	Estimated Actual for 2024/25	3,800
	Estimate for 2025/26	10,200
	Estimated Appropriation Remaining	-
Te Mana o Te Wai (M29) (A15) This appropriation is limited to helping Māori improve the quality of freshwater bodies, whose health is integral to the social, cultural, economic and environmental well-being of communities. Commences: 01 July 2020 Expires: 30 June 2025	Original Appropriation	30,000
	Adjustments to 2023/24	-
	Adjustments for 2024/25	-
	Adjusted Appropriation	30,000
	Actual to 2023/24 Year End	23,960
	Estimated Actual for 2024/25	6,040
	Estimate for 2025/26	-
	Estimated Appropriation Remaining	-

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

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Annual Appropriations and Forecast Permanent Appropriations	2,177,928	1,722,226	2,833,518
Total Forecast MYA Non-Departmental Output Expenses	78,380	78,380	10,375
Total Annual Appropriations and Forecast Permanent Appropriations and Multi-Year Appropriations	2,256,308	1,800,606	2,843,893

Capital Injection Authorisations

	2024/25		2025/26
	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	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Contestable Waste Minimisation Fund - Reforecast	Waste Minimisation MCA Contestable Waste Minimisation Fund Non-Departmental Output Expense	-	78,516	105,250	107,133	(259,299)
Environment funds - Savings and Streamlining	Framework Convention on Climate Change Non-Departmental Other Expense	-	80	80	80	80
	International Subscriptions Non-Departmental Other Expense	-	78	78	78	78
	United Nations Environment Programme Non-Departmental Other Expense	-	171	171	171	171
Environmental Protection Authority - Emissions Trading Scheme Penalty Reimbursement	Emissions Trading Scheme Non-Departmental Output Expense	53	-	-	-	-
Fresh Start for Fresh Water: Rotorua Te Arawa Lakes Programme - MYA	Fresh Start for Fresh Water: Rotorua Te Arawa Lakes Programme - MYA Non-Departmental Output Expense	-	175	175	525	-
Further Reallocation of Funding - Waste Disposal Levy	Environmental Protection Authority functions Non-Departmental Output Expense	-	5,000	5,000	-	-
	Waste Minimisation MCA Environment Investment Fund Non-Departmental Output Expense	-	97,586	60,556	61,386	61,561
	Waste Minimisation MCA Environment Work Programme Departmental Output Expense	-	(1,257)	5,499	5,499	5,499
	Waste Minimisation MCA Waste Minimisation Administration Departmental Output Expense	-	7,196	7,384	7,384	7,384

Policy Initiative	Appropriation	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Ministry for the Environment - Wage cost pressures - tagged contingency drawdown	Improving New Zealand's Environment Departmental Output Expense	698	3,886	5,973	5,422	7,027
	Managing Climate Change in New Zealand Departmental Output Expense	302	1,740	2,675	2,428	3,147
	Climate Change Chief Executives Board Departmental Output Expense	-	128	197	178	231
Ministry for the Environment - Natural Resources Cluster - contingency drawdown	Improving New Zealand's Environment Departmental Output Expense	3,658	-	-	-	-
Resource Management Act Reform Phase 3 Implementation	Improving New Zealand's Environment Departmental Output Expense	(5,000)	38,897	12,760	(13,273)	(9,540)
Waitaki District Council Exemption from Emissions Trading Scheme Surrender Requirements	Emissions Trading Non-Tax Revenue	(1,400)	-	-	-	-
Climate Change Portfolio Baseline Savings	Managing Climate Change in New Zealand Departmental Output Expense	-	-	(260)	(260)	(260)
Climate Resilience for Māori - Downscaling of Fund	Supporting Equitable Transitions and Climate Resilience for Māori - MYA Non-Departmental Output Expense	-	(5,000)	-	-	-
Environment Funds - Savings and Streamlining	Climate Emergency Response Fund - Waste Initiatives - MYA Non-Departmental Output Expense	(14,934)	-	-	-	-
	Environmental Training Programmes Non-Departmental Output Expense	-	(300)	(300)	(300)	(300)
	Indigenous Biodiversity Fund - MYA Non-Departmental Output Expense	-	-	-	(2,950)	-
	Regional Planning Implementation - Delivery Partners in First Tranche Regions - MYA Non-Departmental Output Expense	-	-	-	(300)	-
	Regional Planning Implementation - Non-Government Organisations - MYA Non-Departmental Output Expense	-	-	-	(400)	-

Policy Initiative	Appropriation	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
	Regional Planning Implementation - Regional Readiness - MYA Non-Departmental Output Expense	-	-	-	(1,585)	-
	Water science and economics Non-Departmental Output Expense	-	(1,500)	(1,500)	(1,500)	(1,500)
Fresh Start for Fresh Water: Rotorua Te Arawa Lakes Programme - MYA	Fresh Start for Fresh Water: Rotorua Lakes Restoration Programme Non-Departmental Output Expense	-	(175)	(175)	(175)	(175)
Further Reallocation of Funding - Waste Disposal Levy	Environmental Training Programmes Non-Departmental Output Expense	-	(1,600)	(1,600)	(1,600)	(1,600)
	Kaipara Moana Remediation Non-Departmental Output Expense	-	-	-	-	(14,100)
	Promotion of Sustainable Land Management Non-Departmental Output Expense	-	(800)	(800)	(800)	(800)
	Waste Minimisation MCA Contaminated Sites and Vulnerable Landfills Fund Non-Departmental Output Expense	-	(5,128)	(2,628)	(2,628)	(2,628)
	Waste Minimisation MCA Contestable Waste Minimisation Fund Non-Departmental Output Expense	-	(66,249)	(111,234)	(113,814)	(127,789)
	Waste Minimisation MCA Freshwater Improvement Fund Non-Departmental Output Expense	-	(38,000)	-	-	-
	Waste Minimisation MCA Kaipara Moana Remediation Non-Departmental Output Expense	-	(14,400)	(14,500)	(13,900)	-
	Waste Minimisation MCA Reducing Emissions from Waste Non-Departmental Output Expense	-	(31,600)	-	-	-
Total Initiatives		(16,623)	67,444	72,801	36,799	(332,813)

1.2 - Trends in the Vote

Summary of Financial Activity

	2020/21	2021/22	2022/23	2023/24	2024/25		2025/26			2026/27	2027/28	2028/29
	Actual \$000	Actual \$000	Actual \$000	Actual \$000	Final Budgeted \$000	Estimated Actual \$000	Departmental Transactions Budget \$000	Non- Departmental Transactions Budget \$000	Total Budget \$000	Estimated \$000	Estimated \$000	Estimated \$000
Appropriations												
Output Expenses	188,370	246,420	315,946	373,077	301,745	301,745	178,565	66,672	245,237	217,512	180,026	185,611
Benefits or Related Expenses	-	-	-	-	-	-	N/A	-	-	-	-	-
Borrowing Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	957,940	1,559,453	1,233,131	907,733	1,674,896	1,221,694	-	2,244,166	2,244,166	2,582,055	2,675,928	2,680,188
Capital Expenditure	3,784	2,061	6,608	1,512	11,160	11,160	800	-	800	800	800	800
Intelligence and Security Department Expenses and Capital Expenditure	-	-	-	-	-	-	-	N/A	-	-	-	-
Multi-Category Expenses and Capital Expenditure (MCA)												
<i>Output Expenses</i>	48,161	48,141	41,056	27,540	153,673	151,173	29,479	196,350	225,829	183,232	187,494	209,261
<i>Other Expenses</i>	17,515	34,968	54,397	99,825	114,834	114,834	-	127,861	127,861	136,558	150,860	150,609
<i>Capital Expenditure</i>	-	-	-	-	-	-	N/A	-	-	-	-	-
Total Appropriations	1,215,770	1,891,043	1,651,138	1,409,687	2,256,308	1,800,606	208,844	2,635,049	2,843,893	3,120,157	3,195,108	3,226,469
Crown Revenue and Capital Receipts												
Tax Revenue	-	-	-	-	-	-	N/A	-	-	-	-	-
Non-Tax Revenue	1,680,763	3,145,306	1,763,738	2,026,517	3,085,474	2,785,682	N/A	2,906,693	2,906,693	2,794,007	2,751,871	2,737,538
Capital Receipts	-	-	-	-	-	-	N/A	-	-	-	-	-
Total Crown Revenue and Capital Receipts	1,680,763	3,145,306	1,763,738	2,026,517	3,085,474	2,785,682	N/A	2,906,693	2,906,693	2,794,007	2,751,871	2,737,538

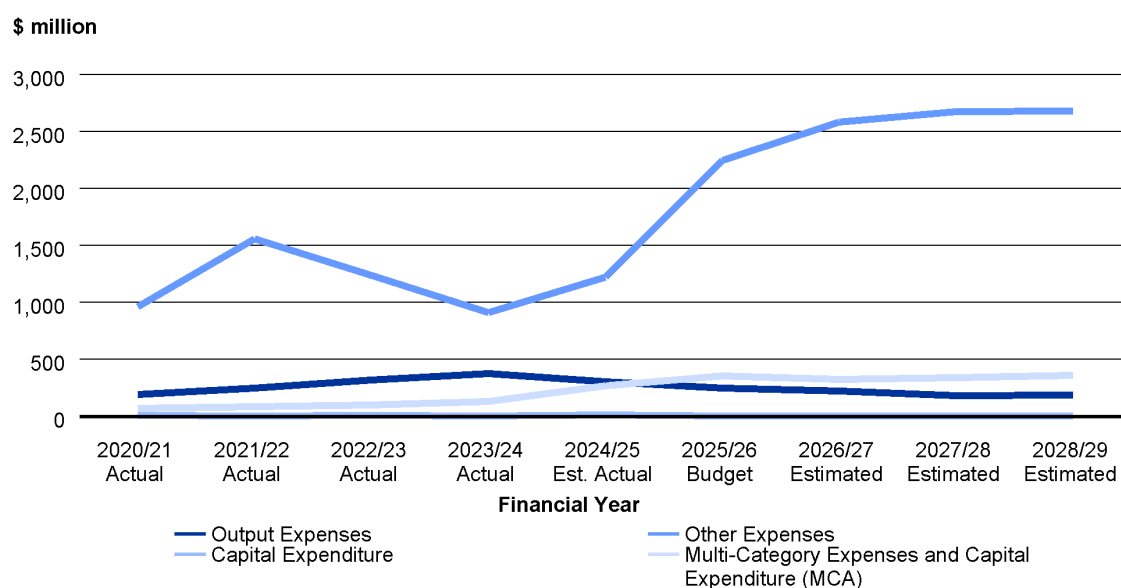
Note - where restructuring of the vote has occurred then, to the extent practicable, prior years information has been restated as if the restructuring had occurred before the beginning of the period covered. In this instance Total Appropriations for the Budgeted and Estimated Actual year may not equal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

	2020/21 Adjustments \$000	2021/22 Adjustments \$000	2022/23 Adjustments \$000	2023/24 Adjustments \$000	2024/25 Final Budgeted Adjustments \$000	2024/25 Estimated Actual Adjustments \$000
Appropriations						
Output Expenses	(10,736)	(8,024)	(4,251)	(4,511)	(11,040)	(11,040))
Benefits or Related Expenses	-	-	-	-	-	-
Borrowing Expenses	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Capital Expenditure	-	-	-	-	-	-
Intelligence and Security Department Expenses and Capital Expenditure	-	-	-	-	-	-
Multi-Category Expenses and Capital Expenditure (MCA)						
<i>Output Expenses</i>	10,736	8,024	4,251	4,511	11,040	11,040
<i>Other Expenses</i>	-	-	-	-	-	-
<i>Capital Expenditure</i>	-	-	-	-	-	-
Total Appropriations	-	-	-	-	-	-
Crown Revenue and Capital Receipts						
Tax Revenue	-	-	-	-	-	-
Non-Tax Revenue	-	-	-	-	-	-
Capital Receipts	-	-	-	-	-	-
Total Crown Revenue and Capital Receipts	-	-	-	-	-	-

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 2020/21 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:

- the Allocation of New Zealand Units appropriation is set at a higher price per unit to accommodate the uncertainty in the market price of New Zealand units. The estimated actual is based on the current market price per 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 the consolidation of environment-related funds into one category: 'Environmental Investment funds' for activities that reduce environmental harm or increase environmental benefits through investment in a broad range of activities.

1.4 - Reconciliation of Changes in Appropriation Structure

		Old Structure		New Structure		
2024/25 Appropriations in the 2024/25 Structure	2024/25 (Current) \$000	Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2024/25 Appropriations in the 2025/26 Structure	2024/25 (Restated) \$000	2025/26 \$000
Non-Departmental Output Expense						
Environmental Training Programmes	1,600	Transferred from: Environmental Training Programmes	(1,600)			
Promotion of Sustainable Land Management	800	Transferred from: Promotion of Sustainable Land Management	(800)			
Multi-category Appropriation						
Waste Minimisation MCA						
Non-Departmental Output Expense						
Contaminated Sites and Vulnerable Landfills Fund	3,000	Transferred from Contaminated Sites and Vulnerable Landfills Fund	(3,000)			
Freshwater Improvement Fund	24,000	Transferred from: Freshwater Improvement Fund	(24,000)			
Kaipara Moana Remediation	11,125	Transferred from: Kaipara Moana Remediation	(11,125)			
				Waste Minimisation MCA		
				Non-Departmental Output Expense		
		Transferred to: Environmental Investment Fund	40,525	Environmental Investment Fund	40,525	97,586
Reducing Emissions from Waste	15,300	Transferred to: Contestable Waste Minimisation Fund	(15,300)			
		Transferred from: Reducing Emissions from Waste	15,300	Contestable Waste Minimisation Fund	15,300	34,308
Total	55,825		-		55,825	131,894

From 1 July 2025, the above changes have been made to the non-departmental multi-category appropriation: Waste Minimisation MCA:

- consolidation of the existing three categories into a newly established category: Environmental Investment Fund within the Waste Minimisation MCA
- transfer of funding from the existing non-departmental output expense appropriation: Environmental Training Programmes and the Promotion of Sustainable Land Management into the Environmental Investment Fund, and
- consolidation of existing category: Reducing Emissions from Waste into the Contestable Waste Minimisation Fund category within the Waste Minimisation MCA.

Explanations of the reasons for changing the appropriation structure are noted in the details of each appropriation in Parts 2-4.

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

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	3,754	3,754	3,742
Revenue from the Crown	3,754	3,754	3,742
Revenue from Others	-	-	-

What is Intended to be Achieved with this Appropriation

This appropriation is intended to support the Climate Change Chief Executives Board to provide strategic climate advice to Ministers; monitor and report on progress against the Government's climate change goals and targets, including advice on any course correction required; and provide advice on the direction, effectiveness, and successful implementation of New Zealand's emissions reduction and national adaptation plans.

How Performance will be Assessed and End of Year Reporting Requirements

	2024/25		2025/26
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Progress reporting on the delivery of the Government's climate change goals and targets 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	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Current Government						
Salaries/Wages tagged contingency funding	2025/26	-	128	197	178	231
Return of funding for Climate Change	2024/25	(697)	(698)	-	-	-
Previous Government						
Emissions Reductions Plan Performance Monitoring	2022/23	4,132	4,132	4,132	4,132	4,132

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

Scope of Appropriation

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

Expenses and Revenue

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	112,277	112,277	128,424
Revenue from the Crown	111,470	111,470	127,617
Revenue from Others	807	807	807

Components of the Appropriation

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Resource Management Reforms	53,298	53,298	79,584
Waste and Resource Efficiency	15,456	15,456	11,798
Supporting Other Environmental Policies and programmes	43,523	43,523	37,042
Total	112,277	112,277	128,424

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

	2024/25		2025/26
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Advice and Support			
Percentage of all Regulatory Impact Statements that partially or fully meet quality assurance criteria	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 Ministry's Quality Advice Assessment Panel)	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

	2024/25		2025/26
Assessment of Performance	Final Budgeted Standard	Estimated Actual	Budget Standard
Ministerial Services			
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	95%	95%	95%
Percentage of Departmental correspondence replies completed within 20 working days	95%	95%	95%
Percentage of written parliamentary questions completed within the timeframes agreed between the Ministry and the office of the Minister	95%	95%	95%
Environmental monitoring and reporting			
Number of months the Ministry will publish the National Monitoring Systems data after receiving the complete data set from local authorities	No more than 6 months	No more than 6 months	No more than 6 months
Produce environmental reports required by the Environmental Reporting Act 2015	Achieved	Achieved	Achieved
Freshwater Farm Plans			
Number of certified freshwater farm plans	Year on year increase	Year on year increase	Year on year increase

Note 1 - Performance measure for the Resource Management work programme is being developed and will be included as part of the Supplementary Estimates 2025/26.

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	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Current Government						
Resource Management Act Reform Phase 3 Implementation	2025/26	(5,000)	38,897	12,760	(13,273)	(9,540)
Salaries/Wages tagged contingency funding	2024/25	698	3,886	5,973	5,422	7,027
Natural Resources Cluster tagged contingency funding	2024/25	3,658	-	-	-	-
Return of funding from Waste Minimisation	2024/25	(2,546)	(3,552)	(9,351)	(9,439)	(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	20,388
Reduction in Back-office Functions	2024/25	(2,799)	(4,839)	(4,892)	(4,827)	(4,827)
Return of funding for Freshwater	2024/25	(2,522)	(2,765)	(2,645)	(2,668)	(2,668)

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Return of funding for Partnerships and Engagement	2024/25	(1,274)	(1,145)	(1,165)	(1,175)	(1,175)
Return of funding for Evidence and Data	2024/25	(1,146)	(3,263)	(2,133)	(2,050)	(2,050)
Shared approach to Back-office Transformation	2024/25	(99)	(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)	(26,674)
Previous Government						
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	600	630	430	430	430
Resource Management Reforms Implementation	2023/24	36,202	30,417	26,674	26,674	26,674
Environmental Monitoring and Reporting System Initiative: Reprioritisation of Funds	2022/23	6,048	-	-	-	-
Biodiversity Protections and Incentives	2022/23	560	560	560	560	560
Freshwater Farm Plan system - Implementation and Operations	2022/23	8,752	5,723	5,723	5,723	5,273
Ministry for the Environment accommodation cost pressure	2022/23	2,876	2,799	2,799	2,799	2,799
Ministry for the Environment supporting Te Tiriti of Waitangi obligations	2022/23	4,314	4,199	4,199	4,199	4,199
Reducing emissions from waste	2022/23	5,865	5,565	-	-	-

Reasons for Change in Appropriation

The increase in this appropriation for 2025/26 is due to:

- an increase of \$50.068 million in funding for the Resource Management Act Reform Phase 3 Implementation
- an increase of \$3.188 million due to a drawdown of Salary/wage tagged contingency
- an increase of \$850,000 due to retention of Jobs for Nature funding to wind down the scheme, and
- an increase of \$30,000 in relation to the Biodiversity Protections and Incentives work programme.

The above is offset by:

- a reduction of \$6.637 million for addressing the Contamination of New Zealand's Waterways is due to time-limited funding
- a reduction of \$6.048 million for the Environmental Monitoring and Reporting System is due to a one-off transfer in the 2024/25 fiscal year
- a reduction of \$5.785 million for the Resource Management Implementation work programme
- a reduction of \$4.271 million in funding to create efficiencies and improve alignment with the Government's priorities

- a reduction of \$3.658 million due to a one-off drawdown from the Ministry's Natural Resources Cluster tagged contingency in 2024/25
- a reduction of \$3.093 million in relation to a fiscally Neutral transfer from the Departmental Output Expense: Managing Climate Change in New Zealand appropriation to meet the funding requirements of the work programme
- a reduction of \$3.029 million for the implementation and operations of the freshwater farm planning system initiative
- a reduction of \$2.336 million for the waste and water related policy and implementation work programme which was reallocated from the waste disposal levy
- a reduction of \$2.025 million in expense transfers from 2023/24 to 2024/25
- a reduction of \$615,000 for the Crown response to Water Rights Litigation due to time limited funding
- a reduction of \$300,000 in relation to reducing emissions from waste initiative
- a reduction of \$115,000 in relation to the Te Tiriti of Waitangi obligations, and
- a reduction of \$77,000 in relation to the Ministry's accommodation.

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

Scope of Appropriation

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

Expenses and Revenue

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	43,362	43,362	46,399
Revenue from the Crown	43,214	43,214	46,251
Revenue from Others	148	148	148

Components of the Appropriation

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Climate Change Mitigation work programme	24,530	24,530	26,248
Climate Change Adaptation work programme	9,586	9,586	10,257
Supporting Other Climate Change Policies and programmes	9,246	9,246	9,894
Total	43,362	43,362	46,399

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

	2024/25		2025/26
Assessment of Performance	Final Budgeted Standard	Estimated Actual	Budget Standard
Advice and support			
Technical quality of advice papers (assessed by Ministry's Quality Advice Assessment Panel)	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
Land Use and Carbon Analysis System (LUCAS)			
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%
Environmental monitoring and reporting			
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
Māori Climate Action			
Collaborate with Pou Take Ahuarangi to ensure the successful delivery of the joint work programme and ensure compliance with the deed of funding	Achieved	Achieved	Achieved

Note 1 - Performance measures for the Māori Climate Action work programme are being developed and will be included as part of the Supplementary Estimates 2025/26.

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	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Current Government						
Climate Change Portfolio Baseline Savings	2026/27	-	-	(260)	(260)	(260)
Salaries/Wages tagged contingency	2024/25	302	1,740	2,675	2,428	3,147
Return of funding for Climate Change	2024/25	(2,764)	(3,460)	(3,310)	(3,353)	(3,353)
Reduction in Back-office functions	2024/25	(789)	(1,365)	(1,380)	(1,362)	(1,362)
Return of funding for Evidence and Data	2024/25	(637)	(322)	(61)	(61)	(61)
Return of funding for Partnerships and Engagement	2024/25	(359)	(323)	(329)	(331)	(331)
Shared approach to Back-office Transformation	2024/25	(31)	(31)	(31)	(31)	(31)
Previous Government						
Climate Data Infrastructure	2023/24	5,855	8,225	8,245	6,175	6,175
NZ ETS market governance	2023/24	941	640	670	-	-
Climate Adaptation Act development and delivery	2022/23	2,331	1,581	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	2,349	2,484	2,484	2,484	2,484
Enable a scaled-up, high quality Voluntary Carbon Market	2022/23	744	744	744	744	744
Māori Climate Action	2022/23	3,258	3,258	3,258	3,258	3,258
Maximising carbon storage: increasing natural sequestration to achieve New Zealand's future carbon goals	2022/23	2,234	2,235	2,235	2,235	2,235
Ministry for the Environment accommodation cost pressure	2022/23	1,124	1,201	1,201	1,201	1,201
Ministry for the Environment supporting Te Tiriti of Waitangi obligations	2022/23	1,686	1,801	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	1,900	1,900

Reasons for Change in Appropriation

The increase in this appropriation for 2025/26 is due to:

- an increase of \$3.232 million in relation to a fiscally neutral transfer of funding in 2024/25 to Departmental Output Expense: Improving New Zealand's Environment and Climate Change Chief Executives Board due to the reallocation of resources to better align with revised work programme requirements following a departmental restructure
- an increase of \$2.370 million for the Climate Data infrastructure work programme
- an increase of \$1.438 million due to a drawdown of Salary/wage tagged contingency

- an increase of \$135,000 to develop options for delivering New Zealand's international climate change target through offshore mitigation
- an increase of \$115,000 to support Te Tiriti of Waitangi obligations
- an increase of \$77,000 in relation to the Ministry's accommodation
- an increase of \$13,000 due to a one-off transfer to the Non-Departmental Other Expense: Framework Convention on Climate Change appropriation in 2024/25, and
- an increase of \$1,000 in relation to Maximising Carbon Storage: increasing natural sequestration to achieve New Zealand's future goals.

The above is partially offset by:

- a reduction of \$2.372 million resulting from an expense transfer from 2023/24 to 2024/25 related to the Climate Resilience for Māori, Maximising Carbon Storage, and Climate Data Initiative work programmes
- a reduction of \$921,000 in funding to create efficiencies and improve alignment with the Government's priorities in the climate change work programme
- a reduction of \$750,000 for providing policy and engagement capability and technical expertise to develop and deliver a new Climate Adaptation Act, and
- a reduction of \$301,000 for the New Zealand Emissions Trading Scheme (NZ ETS) market governance work programme.

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

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Forests/Agricultural	-	-	-
Land	-	-	-
Property, Plant and Equipment	300	300	300
Intangibles	500	500	500
Other	-	-	-
Total Appropriation	800	800	800

What is Intended to be Achieved with this Appropriation

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

How Performance will be Assessed and End of Year Reporting Requirements

	2024/25		2025/26
	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	2024/25 Estimated Actual \$000	2025/26 Projected \$000	Explanation of Projected Movements in 2025/26
Opening Balance	7,242	7,242	
Capital Injections	-	-	
Capital Withdrawals	-	-	
Surplus to be Retained (Deficit Incurred)	-	-	
Other Movements	-	-	
Closing Balance	7,242	7,242	

Part 3 - Details of Non-Departmental Appropriations

3.1 - Non-Departmental Output Expenses

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

Scope of Appropriation

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

Expenses

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	177	177	177

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve the fair and accurate distribution of New Zealand 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

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	14,303	14,303	15,504

What is Intended to be Achieved with this Appropriation

This appropriation is intended to enable the Climate Change Commission 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

	2024/25		2025/26
	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	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Current Government						
Return of Agricultural Emissions Pricing Advisory Function funding	2024/25	(2,400)	-	-	-	-
Return of funding for the Climate Change Commission	2024/25	(3,000)	(4,208)	(4,208)	(4,208)	(4,208)
Previous Government						
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	650	650	650	650
Supporting He Pou a Rangi Climate Change Commission to advise on a thriving, low emissions and climate resilient future	2022/23	3,040	3,050	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 increase in this appropriation for 2025/26 aligns with the planned funding profile. There was a return of funding to the Crown in 2024/25 related to the proposed agricultural emissions pricing advisory function, which did not align with the priorities.

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

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	7,627	7,627	6,785

What is Intended to be Achieved with this Appropriation

This appropriation is intended to provide funding to the Environmental Protection Authority 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 we record the allocation and trading of emission units accurately and in a timely manner.

How Performance will be Assessed and End of Year Reporting Requirements

	2024/25		2025/26
Assessment of Performance	Final Budgeted Standard	Estimated Actual	Budget Standard
Percentage of units transferred within 2 business days of receiving a direction	New measure	New measure	100%
Percentage availability of the ETR to online users	New measure	New measure	100%

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	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Current Government						
Emissions Trading Scheme penalty reimbursement	2024/25	53	-	-	-	-
Previous Government						
ETS Market Governance	2023/24	672	223	223	-	-
New Zealand Emissions Trading Register server upgrades	2022/23	510	170	170	170	170

Reasons for Change in Appropriation

The decrease in this appropriation for 2025/26 is due to:

- a reduction of \$789,000 related to the Emissions Trading Scheme Market Governance and the New Zealand Emissions Trading Register server upgrades, and
- a reduction of \$53,000 provided to the Environmental Protection Authority in 2024/25 as reimbursement for Emissions Trading Scheme (ETS) penalties that were originally collected by the Crown and later refunded by the EPA following reviews that resulted in the penalties being reduced to nil.

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

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	29,325	29,325	33,831

What is Intended to be Achieved with this Appropriation

The 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, the Fast-track Approvals Act 2024, and the Resource Management Act 1991.

How Performance will be Assessed and End of Year Reporting Requirements

	2024/25		2025/26
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Audit rating for EPA processes supporting environmental decisions	New measure	New measure	Effective
Number of higher complexity, quantitatively assessed (Category B and Category C) hazardous substances applications decided	New measure	New measure	7
Number of hazardous substances applications yet to be decided	New measure	New measure	103
Number of offshore facilities inspected	New measure	New measure	5

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	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Current Government						
Further Reallocation of Funding - Waste Disposal Levy	2025/26	-	5,000	5,000	-	-
Resource Management Reforms - Replacement	2024/25	500	500	500	500	500

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Previous Government						
Resource Management Reforms Implementation (Fast-Track consenting)	2023/24	500	-	-	-	-
Environmental Protection Authority - hazardous substances cost pressures	2023/24	1,653	1,653	1,653	1,653	1,653
Environmental Protection Authority core operations cost pressures	2022/23	6,275	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	258	258	258	258	258
Implementation of marine protection and localised management actions	2022/23	379	385	385	385	385

Reasons for Change in Appropriation

The increase in this appropriation for 2025/26 is due to additional funding of \$5 million allocated for upgrading the ecotoxicological risk assessment models. This is partially offset by a one-off funding of \$494,000 allocated in 2024/25 for the Resource Management Reforms Implementation (Fast-Track consenting) work programme.

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

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Fresh Start for Fresh Water: Rotorua Te Arawa Lakes Programme (M29) (A15) This appropriation is limited to maintaining and improving the water quality of the Rotorua Lakes. Commences: 01 July 2025 Expires: 30 June 2030	Original Appropriation	875
	Adjustments to 2023/24	-
	Adjustments for 2024/25	-
	Adjusted Appropriation	875
	Actual to 2023/24 Year End	-
	Estimated Actual for 2024/25	-
	Estimate for 2025/26	175
	Estimated Appropriation Remaining	700

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

	2024/25		2025/26
Assessment of Performance	Final Budgeted Standard	Estimated Actual	Budget Standard
The number of Deed funded lakes that are no greater than 0.2 TLI units above their target Trophic Level (TLI), based on the three-year rolling TLI	New measure	New measure	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	2024/25 Final Budgeted \$000	2024/25 Estimated Actual \$000	2025/26 Budget \$000	Expiry of Resourcing Commitment
Non-Government Organisation				
Rotorua Te Arawa Lakes Strategy Group	-	-	175	30 June 2032

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Fresh Start for Fresh Water: Rotorua Te Arawa Lakes Programme	2025/26	-	175	175	525	-

Reasons for Change in Appropriation

This is a new multi-year appropriation established through Budget 2025. This was established from the annual appropriation 'Fresh Start for Fresh Water: Rotorua Lakes Restoration Programme' to enable a better coordinated approach to all Lake Rotorua nutrient reduction interventions and other restoration work.

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

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Supporting Equitable Transitions and Climate Resilience for Māori (M12) (A15) This appropriation is limited to contributing to equitable transitions for communities through New Zealand's climate response. Commences: 01 July 2022 Expires: 30 June 2026	Original Appropriation	1,000
	Adjustments to 2023/24	18,000
	Adjustments for 2024/25	(5,000)
	Adjusted Appropriation	14,000
	Actual to 2023/24 Year End	-
	Estimated Actual for 2024/25	3,800
	Estimate for 2025/26	10,200
	Estimated Appropriation Remaining	-

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

	2024/25		2025/26
Assessment of Performance	Final Budgeted Standard	Estimated Actual	Budget Standard
Pou Take Ahuarangi joint work programme activities delivered (see Note 1)	Achieved	Achieved	Achieved
Māori Climate Platform fund is launched	New measure	New measure	Achieved

Note 1 - Performance measures for the Māori Climate Action work programme will be refined and potentially updated as part of the Supplementary Estimates 2025/26.

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	2024/25 Final Budgeted \$000	2024/25 Estimated Actual \$000	2025/26 Budget \$000	Expiry of Resourcing Commitment
Non-Government Organisations				
To develop a platform to strengthen the Crown/Māori partnership and develop a holistic approach to climate change that supports an equitable transition for Māori	3,800	3,800	10,200	30 June 2026

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Current Government						
Climate Resilience for Māori - Downscaling of Fund	2025/26	-	(5,000)	-	-	-
Previous Government						
Māori Climate Action	2023/24	6,000	10,000	-	-	-

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

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	1,476,303	1,193,518	2,045,700

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

	2024/25		2025/26
	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	2024/25 Final Budgeted \$000	2024/25 Estimated Actual \$000	2025/26 Budget \$000	Expiry of Resourcing Commitment
Non-Government Organisations				
Participants eligible to receive units to compensate for increased costs resulting from the Emissions Trading Scheme	1,476,303	1,193,518	2,045,700	Ongoing

Reasons for Change in Appropriation

The increase in this appropriation for 2025/26 is primarily due to the price used for valuing New Zealand units (NZU) for appropriation purposes. This increase is to accommodate the uncertainty in the market price of New Zealand units. The actual expenditure incurred will depend on the market price at the time of expense recognition.

This increase is partially offset by a reduction in the number of units forecast for the post-1989 forestry sector.

Framework Convention on Climate Change (M12) (A15)

Scope of Appropriation

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

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	207	202	250

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 increase in this appropriation for 2025/26 is due to additional funding of \$80,000 allocated to mitigate the risk of breaching appropriation limit caused by movements in foreign exchange rates. This is partially offset by a one-off transfer of 37,000 in 2024/25 from the Non-departmental Other Expense: United Nations Environment Programme appropriation (\$24,000) and Departmental Output Expense: Managing Climate Change in New Zealand (\$13,000) to meet the shortfall in subscription funding due to foreign exchange rate fluctuations.

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

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	4,132	4,132	3,910

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	2024/25 Final Budgeted \$000	2024/25 Estimated Actual \$000	2025/26 Budget \$000	Expiry of Resourcing Commitment
Non-Government Organisation				
Waikato River Authority	4,132	4,132	3,910	30 June 2038

Reasons for Change in Appropriation

The decrease in this appropriation for 2025/26 is in line with the funding profile.

The policy decision to pay \$220 million over 30 years to the Waikato River Clean Up Trust was recognised as an expense in 2009/10 and 2011/12 in net present value terms. This appropriation now represents the difference between the cash to be paid to the Trust in 2025/26 of \$7.333 million and the value recognised in 2009/10 and 2011/12 at net present value for this payment.

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

	2024/25		2025/26
	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

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	5,000	18	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

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	152	152	230

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	2024/25 Final Budgeted \$000	2024/25 Estimated Actual \$000	2025/26 Budget \$000	Expiry of Resourcing Commitment
Non-Government Organisation				
United Nations Environment Programme and the Secretariat of the Pacific Regional Environment Programme	152	152	230	Ongoing

Reasons for Change in Appropriation

The increase in this appropriation for 2025/26 is due to additional funding of \$78,000 allocated to mitigate the risk of breaching appropriation limit caused by movements in foreign exchange rates.

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

Scope of Appropriation

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

Expenses

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	40,000	22,070	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.

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

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	83	83	77

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	2024/25 Final Budgeted \$000	2024/25 Estimated Actual \$000	2025/26 Budget \$000	Expiry of Resourcing Commitment
Non-Government Organisation				
Whanganui River Iwi	83	83	77	30 June 2034

United Nations Environment Programme (M29) (A15)*Scope of Appropriation*

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

Expenses

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	609	609	804

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 2025/26 is due to additional funding of \$171,000 allocated to mitigate the risk of breaching appropriation limit caused by movements in foreign exchange rates. Additionally, there was a fiscally neutral transfer of \$24,000 in 2024/25 to the Non-Departmental Other Expense: Framework Convention on Climate Change appropriation to address the shortfall in subscription funding due to foreign exchange rate fluctuations.

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

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	910	910	1,195

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.

Reasons for Change in Appropriation

The increase in this appropriation for 2025/26 is aligned with the established funding profile. This increase is due to the Waikato River Authority receiving an additional one-off contribution of \$285,000 every fifth year.

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

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	58,389	58,389	65,610
Departmental Output Expenses			
Product stewardship administration	1,047	1,047	1,154
Non-Departmental Output Expenses			
Tyre stewardship fee disbursements	57,342	57,342	64,456
Funding for Departmental Output Expenses			
Revenue from the Crown	1,047	1,047	1,154
Product stewardship administration	1,047	1,047	1,154

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.

How Performance will be Assessed for this Appropriation

	2024/25		2025/26
Assessment of Performance	Final Budgeted Standard	Estimated Actual	Budget Standard
Tonnage of end-of-life tyres collected by the Tyrewise Product Stewardship scheme annually (see Note 1)	13,000 Tonnes	13,000 Tonnes	13,000 Tonnes

Note 1 - The scheme only became operational (collecting tyres) from 1 September 2024. For financial year 2025/26 this measure captures data from 1 April to 31 March.

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

	2024/25		2025/26
Assessment of Performance	Final Budgeted Standard	Estimated Actual	Budget Standard
Departmental Output Expenses			
Product stewardship administration			
This category is intended to achieve implementation, collection and administration, and monitoring and enforcement of the product stewardship scheme.			
Monitoring and auditing of the scheme to ensure the tyre stewardship fee is spent correctly and appropriately and achieving the expected outcomes	Achieved	Achieved	Achieved
Non-Departmental Output Expenses			
Tyre stewardship fee disbursements			
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 New Zealand, the not-for-profit organisation who is accredited to run the Tyrewise product stewardship scheme.			
Auto Stewardship New Zealand meets 80% of the Ministry agreed milestones in their Deed/Operational delivery plan for the Tyrewise scheme	Achieved	Achieved	Achieved

Service Providers for the Multi-Category Appropriation

Provider	2024/25 Final Budgeted \$000	2024/25 Estimated Actual \$000	2025/26 Budget \$000	Expiry of Resourcing Commitment
Non-Government Organisation				
Product Stewardship Accredited Organisation	57,342	57,342	64,456	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	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Previous Government						
Proposals to Regulate Product Stewardship for Tyres	2023/24	58,389	65,610	67,189	69,975	69,650

Reasons for Change in Appropriation

The increase in this appropriation for 2025/26 is aligned with the funding profile. The Product Stewardship scheme only became operational (collecting tyres) from 1 September 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

Contaminated Sites and Vulnerable Landfills Fund

This category is limited to the investigation, management and remediation of contaminated sites and historic landfills.

Contestable Waste Minimisation Fund

This category is limited to grants for waste minimisation initiatives.

Environmental Investment Fund

This category is limited to funding activities that reduce environmental harm or increase environmental benefits, including (but not limited to) improving water quality, capability development, managing emergency waste and remediation of contaminated sites.

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

	2024/25		2025/26
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	210,118	207,618	288,080
Departmental Output Expenses			
Environment Work Programme	17,553	17,553	15,223
Waste Minimisation Administration	13,101	13,101	13,102
Non-Departmental Output Expenses			
Contaminated Sites and Vulnerable Landfills Fund	3,000	500	-
Contestable Waste Minimisation Fund	11,205	11,205	34,308
Environmental Investment Fund	-	-	97,586
Freshwater Improvement Fund	24,000	24,000	-
Kaipara Moana Remediation	11,125	11,125	-
Reducing Emissions from Waste	15,300	15,300	-
Non-Departmental Other Expenses			
Waste Disposal Levy Disbursements to Territorial Local Authorities	114,834	114,834	127,861
Funding for Departmental Output Expenses			
Revenue from the Crown	30,654	30,654	28,325
Environment Work Programme	17,553	17,553	15,223
Waste Minimisation Administration	13,101	13,101	13,102

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.

How Performance will be Assessed for this Appropriation

	2024/25		2025/26
Assessment of Performance	Final Budgeted Standard	Estimated Actual	Budget Standard
Funded projects achieve their stated objectives to improve ecosystem health, minimise waste, and remediate contaminated sites and vulnerable landfills	80%	80%	80%

Note 1 - Additional performance measures are being developed and will be included as part of the Supplementary Estimates 2025/26.

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

	2024/25		2025/26
Assessment of Performance	Final Budgeted Standard	Estimated Actual	Budget Standard
Departmental Output Expenses			
Environment Work Programme			
This category is intended to achieve quality advice and solutions with a focus on the waste sector and hazardous substances and new organisms.			
Technical quality of advice papers (assessed by Ministry's Quality Advice Assessment Panel)	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
Waste Minimisation Administration			
This category is intended to achieve the collection and administration of the waste levy and assessing and monitoring costs relating to projects considered or approved for funding from the waste levy.			
Deed are executed within six calendar months from the date the Ministry receives the signed confirmation of intention to proceed	80%	80%	80%
Number of audits and site inspections of disposal facilities completed (see Note 1)	100% of Annual Programme Goal	100% of Annual Programme Goal	100% of Annual Programme Goal
Number of audits of territorial authorities completed (see Note 2)	100% of Annual Programme Goal	100% of Annual Programme Goal	100% of Annual Programme Goal
Non-Departmental Output Expenses			
Contestable Waste Minimisation Fund			
This category is intended to boost New Zealand's performance in waste minimisation through grants for waste minimisation initiatives.			
Percentage of completed Waste Minimisation Fund projects that have achieved a minimum of 80% of the stated objectives	80%	80%	80%
Percentage of completed Plastics Innovation Fund projects that have achieved a minimum of 80% of the stated objectives	80%	80%	80%

	2024/25		2025/26
Assessment of Performance	Final Budgeted Standard	Estimated Actual	Budget Standard
Environmental Investment Fund			
This category intends to reduce environmental harm or increase environmental benefits through investment in a broad range of activities (see Note 3).			
Percentage of completed contaminated sites and vulnerable landfill projects that achieve stated objectives	Revised measure	Revised measure	100%
Percentage of Freshwater Improvement Fund projects that are on track to achieve their stated objectives	80%	80%	80%
Percentage of Kaipara Moana Remediation Programme projects that are on track to achieve their stated objectives	80%	80%	80%
Non-Departmental Other Expenses			
Waste Disposal Levy Disbursements to Territorial Local Authorities			
This category is intended to provide territorial local authorities their proportion of the Waste Disposal Levy as prescribed under the Waste Minimisation Act 2008.			
Percentage of levy payments to qualifying territorial authorities paid on time	100%	100%	100%
Percentage of levy payments withheld under section 33 of the Waste Minimisation Act 2008 due to territorial authorities not meeting their requirements	100%	100%	100%

Note 1 - Annual programme goal is 16 audits and 60 inspections.

Note 2 - Annual Programme Goal is 24 territorial authority audits.

Note 3 - Additional performance measures for the 'Environmental Investment Fund' are being developed and will be included as part of the Supplementary Estimates 2025/26.

Service Providers for the Multi-Category Appropriation

Provider	2024/25 Final Budgeted \$000	2024/25 Estimated Actual \$000	2025/26 Budget \$000	Expiry of Resourcing Commitment
Contestable Waste Minimisation Fund				
Non-Government Organisations				
Organisations that receive funding for projects that increase resource efficiency, increase reuse, recovery and recycling, and decrease waste to landfill	11,205	11,205	34,308	Ongoing
Environmental Investment Fund				
Government and Non-Government Organisations (including Territorial Local Authorities)				
Organisations that receive funding for projects that reduce environmental harm or increase environmental benefits	-	-	97,586	Ongoing
Waste Disposal Levy Disbursements to Territorial Local Authorities				
Territorial Local Authorities				
Territorial Local Authorities (approximately 67 authorities, of which two receive more than \$1 million per annum)	114,834	114,834	127,861	Ongoing
Total	126,039	126,039	259,755	

Note - Reducing Emissions from the Waste category is merged with the Contestable Waste Minimisation Fund category.

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	2024/25 Final Budgeted \$000	2025/26 Budget \$000	2026/27 Estimated \$000	2027/28 Estimated \$000	2028/29 Estimated \$000
Current Government						
Further Reallocation of Funding - Waste Disposal Levy	2025/26	-	(49,252)	(52,323)	(58,473)	(72,473)
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 2025/26 is due to:

- an increase of \$59.461 million in a new category 'Environmental Investment Fund' to consolidate environment-related funds into one category. This increase also includes the expense transfer of funds from 2024/25 to meet the funding requirements of the committed projects
- an increase of \$13.027 million in the Waste Disposal Levy Disbursements to Territorial Local Authorities reflecting that 50 percent of Waste Disposal Levy revenue collected is distributed to territorial local authorities to be spent on waste minimisation activities
- an increase of \$7.803 million in the Contestable Waste Minimisation Fund due to the transfer of funding from the Reducing Emissions from Waste category, and
- an increase of \$1,000 in the Waste Minimisation Administration is in line with the funding profile.

The above is partially offset by a decrease of \$2.330 million in the Environment Work Programme due to a one-off transfer in 2024/25 from the Contestable Waste Minimisation Fund to meet the funding requirements of the work programme.