

Vote Environment

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

DEPARTMENT ADMINISTERING THE VOTE: Ministry for Cities, Environment, Regions, and Transport (A44)

RESPONSIBLE MINISTER FOR MINISTRY FOR CITIES, ENVIRONMENT, REGIONS, AND TRANSPORT: Minister Responsible for RMA Reform

Overview of the Vote

The Minister for the Environment is responsible for appropriations in Vote Environment 2026/27, which cover:

- a total of nearly \$119 million in payments to territorial local authorities for the Waste Disposal Levy
- a total of nearly \$79 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 just over \$67 million in funding for Product Stewardship Tyres scheme initiatives
- a total of just over \$57 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 \$13 million to support environmental matters, implementing policy and the monitoring of domestic environmental management and educational programmes
- a total of just over \$5 million in funding and grants to third parties for water initiatives
- a total of just over \$1 million for contributions to international institutions, and
- a total of nearly \$1 million in funding for Iwi to engage in co-management arrangements.

The Minister of Climate Change is responsible for appropriations in Vote Environment for 2026/27, which cover:

- a total of just over \$1,580 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 \$40 million for the loss on sale of New Zealand emission units
- a total of nearly \$15 million in funding provided to the Climate Change Commission, and
- a total of nearly \$1 million in funding to support equitable transitions and community climate action for Māori and contributions to international institutions.

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	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Departmental Output Expenses			
Climate Change Chief Executives Board (M12) (A44) This appropriation is limited to policy and implementation advice to support the Climate Change Chief Executives Board to carry out its functions.	3,242	3,242	-
Improving New Zealand's Environment (M29) (A44) 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.	137,420	137,420	-
Managing Climate Change in New Zealand (M12) (A44) This appropriation is limited to policy advice, reporting, operations, and stewardship of matters relating to climate change.	42,899	42,899	-
Total Departmental Output Expenses	183,561	183,561	-
Departmental Capital Expenditure			
Ministry for the Environment - Capital Expenditure PLA (M29) (A44) 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	-
Total Departmental Capital Expenditure	800	800	-
Non-Departmental Output Expenses			
Administration of New Zealand Units held on Trust (M12) (A44) 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	138	177
Climate Change Commission - Advisory and Monitoring Function (M12) (A44) This appropriation is limited to the establishment and operations of the Climate Change Commission in accordance with its statutory purposes and functions.	15,504	15,504	14,804
Emissions Trading Scheme (M12) (A44) 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.	6,785	6,785	6,785
Environmental Protection Authority functions (M29) (A44) This appropriation is limited to the provision of the Environmental Protection Authority's regulatory and other statutory functions.	33,831	33,831	33,831
Total Non-Departmental Output Expenses	56,297	56,258	55,597
Non-Departmental Other Expenses			
Allocation of New Zealand Units (M12) (A44) This appropriation is limited to the granting of New Zealand Units to sectors of the New Zealand Economy.	1,536,500	913,120	1,580,460
Framework Convention on Climate Change (M12) (A44) New Zealand's contribution to the United Nations Framework Convention on Climate Change.	250	237	250

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Titles and Scopes of Appropriations by Appropriation Type			
Fresh Start for Fresh Water: Waikato River Clean-up Fund (M29) (A44) 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.	3,910	3,910	3,691
Impairment of Debt Relating to Climate Change Activities (M12) (A44) 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) (A44) This appropriation is limited to the impairment and write down of Crown debt arising from Environment related activities excluding Climate Change.	5,000	2	5,000
International Subscriptions (M29) (A44) This appropriation is limited to subscriptions to International Environmental Agreements.	230	200	230
Loss on Sale of New Zealand Units (M12) (A44) This appropriation is limited to the loss on sale of New Zealand Units.	40,000	10,325	40,000
Te Pou Tupua (M29) (A44) This appropriation is limited to the Crown contribution to support Te Pou Tupua (the Whanganui River Guardian) functions.	77	77	70
United Nations Environment Programme (M29) (A44) New Zealand's membership of the United Nations Environment Programme.	804	601	804
Waikato River Co-Governance (M29) (A44) This appropriation is limited to the governance and operational costs of Waikato River co-governance.	1,195	1,195	910
Exclusive Economic Zone Major Prosecutions Fund (M29) (A44) 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	1,735,466	929,667	1,778,415
Multi-Category Expenses and Capital Expenditure			
Product Stewardship MCA (M29) (A44) 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.	65,610	56,610	67,189
Departmental Output Expenses			
<i>Product stewardship administration</i> This category is limited to administering, implementing, monitoring, and enforcing the product stewardship scheme.	1,154	1,154	1,185
Non-Departmental Output Expenses			
<i>Tyre stewardship fee disbursements</i> This category is limited to the management and operation by non-government organisations of accredited tyre stewardship schemes.	64,456	55,456	66,004
Waste Minimisation MCA (M29) (A44) The single overarching purpose of this appropriation is to protect the environment.	269,765	258,784	262,884
Departmental Output Expenses			
<i>Environment Work Programme</i> This category is limited to the provision of policy advice, implementation and other support to Ministers on environmental matters.	13,673	13,673	13,099

Titles and Scopes of Appropriations by Appropriation Type	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
<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.	14,652	14,652	13,290
Non-Departmental Output Expenses			
<i>Contestable Waste Minimisation Fund</i> This category is limited to grants for waste minimisation initiatives.	30,000	30,000	38,761
<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.	89,377	89,377	78,763
Non-Departmental Other Expenses			
<i>Waste Disposal Levy Disbursements to Territorial Local Authorities</i> This category is limited to payments to territorial local authorities of their proportion of the Waste Disposal Levy as prescribed under the Waste Minimisation Act 2008.	122,063	111,082	118,971
Total Multi-Category Expenses and Capital Expenditure	335,375	315,394	330,073
Total Annual Appropriations and Forecast Permanent Appropriations	2,311,499	1,485,680	2,164,085

Multi-Year Appropriations

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Non-Departmental Output Expenses		
Fresh Start for Fresh Water: Rotorua Te Arawa Lakes Programme (M29) (A44) 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 2024/25	-
	Adjustments for 2025/26	4,442
	Adjusted Appropriation	5,317
	Actual to 2024/25 Year End	-
	Estimated Actual for 2025/26	1,800
	Estimate for 2026/27	1,800
	Estimated Appropriation Remaining	1,717
Supporting Equitable Transitions and Climate Resilience for Māori (M12) (A44) This appropriation is limited to contributing to equitable transitions for communities through New Zealand's climate response. Commences: 01 July 2022 Expires: 30 June 2027	Original Appropriation	1,000
	Adjustments to 2024/25	13,000
	Adjustments for 2025/26	-
	Adjusted Appropriation	14,000
	Actual to 2024/25 Year End	930
	Estimated Actual for 2025/26	12,660
	Estimate for 2026/27	410
	Estimated Appropriation Remaining	-

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

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Annual Appropriations and Forecast Permanent Appropriations	2,311,499	1,485,680	2,164,085
Total Forecast MYA Non-Departmental Output Expenses	14,460	14,460	2,210
Total Annual Appropriations and Forecast Permanent Appropriations and Multi-Year Appropriations	2,325,959	1,500,140	2,166,295

Capital Injection Authorisations

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Ministry for the Environment - Capital Injection (M29) (A44)	-	-	-

Supporting Information

Part 1 - Vote as a Whole

1.1 - New Policy Initiatives

Policy Initiative	Appropriation	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Ministry for the Environment - Baseline Reductions	Climate Change Commission - Advisory and Monitoring Function Non-Departmental Output Expense	-	(100)	(397)	(397)	(298)
Supporting Equitable Transitions and Climate Resilience for Māori - MYA	Supporting Equitable Transitions and Climate Resilience for Māori - MYA Non-Departmental Output Expense	(410)	410	-	-	-
Transfer of Departmental Appropriations to Vote Cities, Environment, Regions, and Transport	Climate Change Chief Executive Board Departmental Output Expense	-	(3,946)	(4,032)	(4,140)	(4,195)
	Improving New Zealand's Environment Departmental Output Expense	-	(113,816)	(82,479)	(87,418)	(98,611)
	Managing Climate Change in New Zealand Departmental Output Expense	-	(43,878)	(42,516)	(43,579)	(44,320)
Waste Disposal Levy - Ongoing Levy Reallocation	Waste Minimisation MCA Contestable Waste Minimisation Fund Non-Departmental Output Expense	-	-	-	-	4,845
	Waste Minimisation MCA Environmental Investment Fund Non-Departmental Output Expense	-	-	-	-	32,000
	Environmental Training Programme Non-Departmental Output Expense	-	-	-	-	(1,600)
	Kaipara Moana Remediation Non-Departmental Output Expense	-	-	-	-	(9,600)
	Promotion of Sustainable Land Management Non-Departmental Output Expense	-	-	-	-	(800)
	Total Initiatives		(410)	(161,330)	(129,424)	(135,534)

1.2 - Trends in the Vote

Summary of Financial Activity

	2021/22	2022/23	2023/24	2024/25	2025/26		2026/27			2027/28	2028/29	2029/30
	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	102,024	116,106	155,627	134,200	70,757	70,757	-	57,807	57,807	51,794	50,077	50,176
Benefits or Related Expenses	-	-	-	-	-	-	N/A	-	-	-	-	-
Borrowing Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	1,559,453	1,233,131	907,733	1,117,145	1,735,466	929,667	-	1,778,415	1,778,415	1,867,508	1,894,048	1,944,964
Capital Expenditure	268	2,760	1,200	10,360	-	-	-	-	-	-	-	-
Intelligence and Security Department Expenses and Capital Expenditure	-	-	-	-	-	-	-	N/A	-	-	-	-
Multi-Category Expenses and Capital Expenditure (MCA)												
<i>Output Expenses</i>	40,117	36,805	23,029	122,930	213,312	204,312	27,574	183,528	211,102	193,454	187,261	159,605
<i>Other Expenses</i>	34,968	54,397	99,825	99,932	122,063	111,082	-	118,971	118,971	126,395	121,818	117,371
<i>Capital Expenditure</i>	-	-	-	-	-	-	N/A	-	-	-	-	-
Total Appropriations	1,736,830	1,443,199	1,187,414	1,484,567	2,141,598	1,315,818	27,574	2,138,721	2,166,295	2,239,151	2,253,204	2,272,116
Crown Revenue and Capital Receipts												
Tax Revenue	-	-	-	-	-	-	N/A	-	-	-	-	-
Non-Tax Revenue	3,145,306	1,763,738	2,026,517	2,186,698	1,680,498	1,868,539	N/A	1,604,188	1,604,188	1,577,552	1,554,832	1,498,710
Capital Receipts	-	-	-	-	-	-	N/A	-	-	-	-	-
Total Crown Revenue and Capital Receipts	3,145,306	1,763,738	2,026,517	2,186,698	1,680,498	1,868,539	N/A	1,604,188	1,604,188	1,577,552	1,554,832	1,498,710

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.

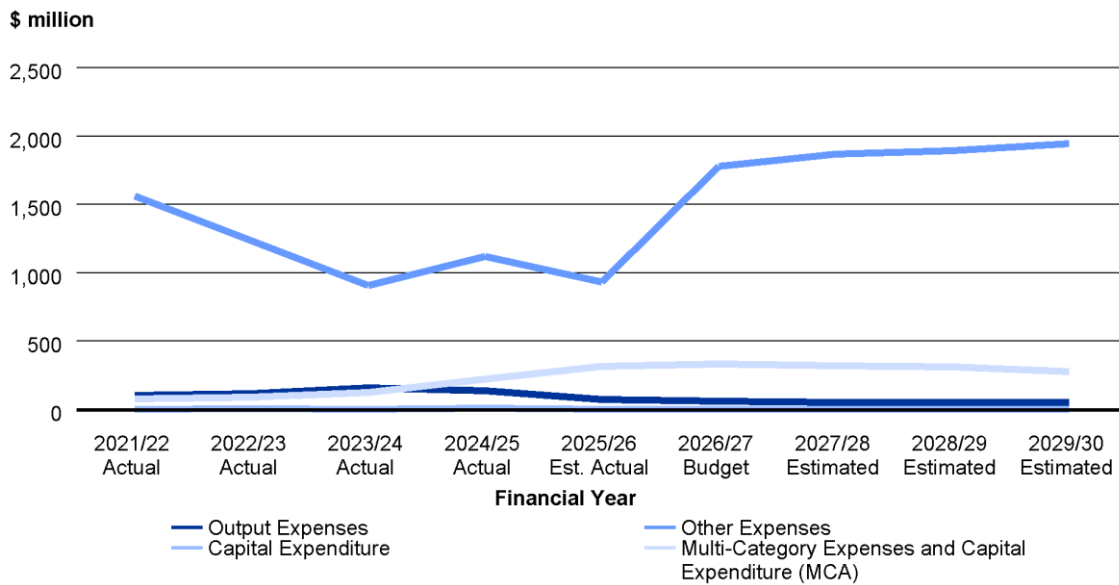
Adjustments to the Summary of Financial Activity Table Due to Vote Restructuring

	2021/22 Adjustments \$000	2022/23 Adjustments \$000	2023/24 Adjustments \$000	2024/25 Adjustments \$000	2025/26 Final Budgeted Adjustments \$000	2025/26 Estimated Actual Adjustments \$000
Appropriations						
Output Expenses	(152,420)	(204,091)	(221,961)	(150,161)	(183,561)	(183,561)
Benefits or Related Expenses	-	-	-	-	-	-
Borrowing Expenses	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Capital Expenditure	(1,793)	(3,848)	(312)	(224)	(800)	(800)
Intelligence and Security Department Expenses and Capital Expenditure	-	-	-	-	-	-
Multi-Category Expenses and Capital Expenditure (MCA)						
<i>Output Expenses</i>	-	-	-	-	-	-
<i>Other Expenses</i>	-	-	-	-	-	-
<i>Capital Expenditure</i>	-	-	-	-	-	-
Total Appropriations	(154,213)	(207,939)	(222,273)	(150,385)	(184,361)	(184,361)
Crown Revenue and Capital Receipts						
Tax Revenue	-	-	-	-	-	-
Non-Tax Revenue	-	-	-	-	-	-
Capital Receipts	-	-	-	-	-	-
Total Crown Revenue and Capital Receipts	-	-	-	-	-	-

The prior year information in the Summary of Financial Activity table has been restated to reflect the current Vote structure.

1.3 - Analysis of Significant Trends

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



Source: Ministry for the Environment

A reduction in budgeted output expenses including capital expenditure from 2026/27 onwards is due to a transfer of departmental appropriations to new Vote Cities, Environment, Regions, and Transport (Vote CERT) established as part of a machinery-of-government change from 1 April 2026 and is set to become operational from 1 July 2026.

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 increase in actual and budgeted expenses from 2024/25 onwards 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 actual and forecast revenue, and
- Tyre stewardship fee disbursements to the Product Stewardship Organisations.

1.4 - Reconciliation of Changes in Appropriation Structure

2025/26 Appropriations in the 2025/26 Structure	2025/26 (Current) \$000	Old Structure		New Structure		
		Appropriations to which Expenses (or Capital Expenditure) have been Moved from or to	Amount Moved \$000	2025/26 Appropriations in the 2026/27 Structure	2025/26 (Restated) \$000	2026/27 \$000
Vote Environment		Transferred to:		Vote Cities, Environment, Regions, and Transport		
<i>Departmental Output Expense</i>				<i>Departmental Output Expense</i>		
Climate Change Chief Executives Board	3,242	Climate Change Chief Executives Board	3,242	Climate Change Chief Executives Board	3,242	3,946
				Policy Advice and Related Services MCA		
<i>Departmental Output Expense</i>				<i>Departmental Output Expense</i>		
Improving New Zealand's Environment	137,420	Improving New Zealand's Environment	137,420	Improving New Zealand's Environment	137,420	113,816
Managing Climate Change in New Zealand	42,899	Managing Climate Change in New Zealand	42,899	Managing Climate Change in New Zealand	42,899	43,878
<i>Departmental Capital Expenditure</i>				<i>Departmental Capital Expenditure</i>		
Ministry for the Environment - Capital Expenditure PLA	800	Ministry for the Environment - Capital Expenditure PLA	800	Ministry for Cities, the Environment, Regions, and Transport - Capital Expenditure PLA	800	800
Total	184,361		184,361		184,361	162,440

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

Part 3 - Details of Non-Departmental Appropriations

3.1 - Non-Departmental Output Expenses

Administration of New Zealand Units held on Trust (M12) (A44)

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

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	177	138	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) (A44)

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

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	15,504	15,504	14,804

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

	2025/26		2026/27
	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	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Ministry for the Environment Baseline Reductions	2026/27	-	(100)	(397)	(397)	(298)
Return of funding for the Climate Change Commission	2024/25	(4,208)	(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	650	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	3,050	3,050	3,050	3,050	3,050

Reasons for Change in Appropriation

The decrease in this appropriation for 2026/27 aligns with the planned funding profile. A capital-to-operating funding transfer of \$600,000 for 2025/26 was approved to recognise the accounting treatment of database modelling and maintenance. Further, a reduction of \$100,000 in funding to create efficiencies and improve alignment with the Government's priorities.

Emissions Trading Scheme (M12) (A44)

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

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	6,785	6,785	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

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Percentage of units transferred within 2 business days of receiving a direction	100%	100%	100%
Percentage availability of the Register to online users	100%	100%	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	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Previous Government						
ETS Market Governance	2023/24	223	223	-	-	-
New Zealand Emissions Trading Register server upgrades	2022/23	170	170	170	170	170

Environmental Protection Authority functions (M29) (A44)

Scope of Appropriation

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

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	33,831	33,831	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

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Audit rating for EPA processes supporting environmental decisions	Effective	Effective	Effective or better
Number of higher complexity, quantitatively assessed (Category B and Category C) hazardous substances applications decided	9	9	Greater than or equal to 9
Number of hazardous substances applications yet to be decided	60	60	Less than or equal to 50
Number of offshore facilities inspected	6	6	Greater than or equal to 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	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 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	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Previous Government						
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	385	385	385	385	385

Fresh Start for Fresh Water: Rotorua Te Arawa Lakes Programme (M29) (A44)

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) (A44) 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 2024/25	-
	Adjustments for 2025/26	4,442
	Adjusted Appropriation	5,317
	Actual to 2024/25 Year End	-
	Estimated Actual for 2025/26	1,800
	Estimate for 2026/27	1,800
	Estimated Appropriation Remaining	1,717

What is Intended to be Achieved with this Appropriation

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

How Performance will be Assessed and End of Year Reporting Requirements

Assessment of Performance	2025/26		2026/27
	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	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	2025/26 Final Budgeted \$000	2025/26 Estimated Actual \$000	2026/27 Budget \$000	Expiry of Resourcing Commitment
Non-Government Organisation				
Rotorua Te Arawa Lakes Strategy Group	1,800	1,800	1,800	30 June 2032

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Fresh Start for Fresh Water: Rotorua Te Arawa Lakes Programme	2025/26	175	175	525	-	-

Reasons for Change in Appropriation

The increase in this multi-year appropriation is due to a transfer of remainder of funding from the previous multi-year appropriation ended 30 June 2025 to ensure this project has enough funding to continue with the nutrient reduction interventions and other restoration work in the Rotorua Lakes.

Supporting Equitable Transitions and Climate Resilience for Māori (M12) (A44)*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) (A44) This appropriation is limited to contributing to equitable transitions for communities through New Zealand's climate response. Commences: 01 July 2022 Expires: 30 June 2027	Original Appropriation	1,000
	Adjustments to 2024/25	13,000
	Adjustments for 2025/26	-
	Adjusted Appropriation	14,000
	Actual to 2024/25 Year End	930
	Estimated Actual for 2025/26	12,660
	Estimate for 2026/27	410
	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

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Pou Take Ahuarangi joint work programme activities delivered (see Note 1)	Achieved	Achieved	Achieved
Percentage of Māori Climate Platform projects that are on track to achieve their stated milestones (see Note 2)	80%	80%	80%

Note 1 - Performance measure for the Pou Take Ahuarangi work programme may be updated as part of the Supplementary Estimates 2026/27.

Note 2 - Performance measure for the Māori Climate Platform work programme may be updated as part of the Supplementary Estimates 2026/27.

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	2025/26 Final Budgeted \$000	2025/26 Estimated Actual \$000	2026/27 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	12,660	12,660	410	30 June 2027

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Climate Resilience for Māori - Downscaling of Fund	2025/26	(5,000)	-	-	-	-
Previous Government						
Māori Climate Action	2023/24	10,000	-	-	-	-

3.4 - Non-Departmental Other Expenses

Allocation of New Zealand Units (M12) (A44)

Scope of Appropriation

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

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	1,536,500	913,120	1,580,460

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

	2025/26		2026/27
	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	2025/26 Final Budgeted \$000	2025/26 Estimated Actual \$000	2026/27 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	1,536,500	913,120	1,580,460	Ongoing

Reasons for Change in Appropriation

The increase in this appropriation for 2026/27 is primarily due to increase in the number of units forecast for the post-1989 forestry sector. This increase is partially offset by a reduction in the number of units forecast for industrial and other removal sectors.

Framework Convention on Climate Change (M12) (A44)

Scope of Appropriation

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

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	250	237	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.

Fresh Start for Fresh Water: Waikato River Clean-up Fund (M29) (A44)

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

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	3,910	3,910	3,691

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	2025/26 Final Budgeted \$000	2025/26 Estimated Actual \$000	2026/27 Budget \$000	Expiry of Resourcing Commitment
Non-Government Organisation				
Waikato River Authority	3,910	3,910	3,691	30 June 2038

Reasons for Change in Appropriation

The decrease in this appropriation for 2026/27 is aligned with the funding profile.

The policy decision to pay \$220 million over 30 years to the Waikato River Clean Up Trust was recognized 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 2026/27 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) (A44)

Scope of Appropriation

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

Expenses

	2025/26		2026/27
	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) (A44)

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

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	5,000	2	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) (A44)

Scope of Appropriation

This appropriation is limited to subscriptions to International Environmental Agreements.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	230	200	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	2025/26 Final Budgeted \$000	2025/26 Estimated Actual \$000	2026/27 Budget \$000	Expiry of Resourcing Commitment
Non-Government Organisation				
United Nations Environment Programme and the Secretariat of the Pacific Regional Environment Programme	230	200	230	Ongoing

Loss on Sale of New Zealand Units (M12) (A44)*Scope of Appropriation*

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

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	40,000	10,325	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) (A44)*Scope of Appropriation*

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

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	77	77	70

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	2025/26 Final Budgeted \$000	2025/26 Estimated Actual \$000	2026/27 Budget \$000	Expiry of Resourcing Commitment
Non-Government Organisation				
Whanganui River Iwi	77	77	70	30 June 2034

United Nations Environment Programme (M29) (A44)*Scope of Appropriation*

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

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	804	601	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.

Waikato River Co-Governance (M29) (A44)

Scope of Appropriation

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

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	1,195	1,195	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.

Reasons for Change in Appropriation

The decrease in this appropriation for 2026/27 is aligned with the established funding profile. This is due to the fact that the Waikato River Authority receives 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) (A44)

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

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	65,610	56,610	67,189
Departmental Output Expenses			
Product stewardship administration	1,154	1,154	1,185
Non-Departmental Output Expenses			
Tyre stewardship fee disbursements	64,456	55,456	66,004
Funding for Departmental Output Expenses			
Revenue from the Crown	1,154	1,154	1,185
Product stewardship administration	1,154	1,154	1,185

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

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Tonnage of end-of-life tyres collected by the Tyrewise Product Stewardship scheme annually (see Note 1)	20,000 Tonnes	20,000 Tonnes	20,000 Tonnes

Note 1 - For financial year 2026/27 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

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
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	2025/26 Final Budgeted \$000	2025/26 Estimated Actual \$000	2026/27 Budget \$000	Expiry of Resourcing Commitment
Non-Government Organisation				
Product Stewardship Accredited Organisation	64,456	55,456	66,004	Ongoing

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	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Previous Government						
Proposals to Regulate Product Stewardship for Tyres	2023/24	65,610	67,189	69,975	69,650	71,323

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) (A44)

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.

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.

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

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	269,765	258,784	262,884
Departmental Output Expenses			
Environment Work Programme	13,673	13,673	13,099
Waste Minimisation Administration	14,652	14,652	13,290
Non-Departmental Output Expenses			
Contestable Waste Minimisation Fund	30,000	30,000	38,761
Environmental Investment Fund	89,377	89,377	78,763
Non-Departmental Other Expenses			
Waste Disposal Levy Disbursements to Territorial Local Authorities	122,063	111,082	118,971
Funding for Departmental Output Expenses			
Revenue from the Crown	28,325	28,325	26,389
Environment Work Programme	13,673	13,673	13,099
Waste Minimisation Administration	14,652	14,652	13,290

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

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Funded projects achieve their stated objectives to improve ecosystem health, minimise waste, and remediate contaminated sites and vulnerable landfills	80%	80%	80%
Progress implementation of the Waste and Resource Efficiency Strategy to support improved waste reduction and resource efficiency outcomes across the system (see Note 1)	Achieved	Achieved	Achieved

Note 1 - Performance measure will be reviewed as part of the waste and resource work programme and may be updated as part of the Supplementary Estimates 2026/27.

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

Assessment of Performance	2025/26		2026/27
	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.			
Deeds 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%
Environmental Investment Fund			
This category intends to reduce environmental harm or increase environmental benefits through investment in a broad range of activities.			
Percentage of completed contaminated sites and vulnerable landfill projects that achieve stated objectives	100%	100%	100%
Percentage of Freshwater Improvement Fund projects that are on track to achieve their stated objectives (see Note 3)	80%	80%	80%
Percentage of Kaipara Moana Remediation Programme projects that are on track to achieve their stated objectives	80%	80%	80%

Assessment of Performance	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
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	0%	0%	0%

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

Note 2 - Annual Programme Goal is 18 territorial authority audits.

Note 3 - Performance measure will be reviewed as part of the Freshwater Improvement fund programme and may be updated as part of the Supplementary Estimates 2026/27.

Service Providers for the Multi-Category Appropriation

Provider	2025/26 Final Budgeted \$000	2025/26 Estimated Actual \$000	2026/27 Budget \$000	Expiry of Resourcing Commitment
Contestable Waste Minimisation Fund				
<i>Non-Government Organisations</i>				
Organisations that receive funding for projects that increase resource efficiency, increase reuse, recovery and recycling, and decrease waste to landfill	30,000	30,000	38,761	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	89,377	89,377	78,763	Ongoing
Waste Disposal Levy Disbursements to Territorial Local Authorities				
<i>Territorial Local Authorities</i>				
Territorial Local Authorities (approximately 67 authorities, of which two receive more than \$1 million per annum)	122,063	111,082	118,971	Ongoing
Total	241,440	230,459	236,495	

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	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 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	144,854	154,143	172,144	-	-
Reduction of funding from the Waste Disposal Levy	2024/25	(61,130)	(14,500)	(13,900)	-	-
Return of funding for Waste Minimisation	2024/25	(17,030)	(11,979)	(12,067)	-	-

Reasons for Change in Appropriation

The decrease in this appropriation for 2026/27 is due to:

- a decrease of \$28.821 million in the Environmental Investment Fund is in line with the funding profile. This is due to a time-limited funding for Jobs for Nature programme coming to an end
- a decrease of \$3.092 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
- a decrease of \$1.362 million in the Waste Minimisation Administration is in line with the funding profile
- a decrease of \$902,000 in the Contestable Waste Minimisation Fund is in line with the funding profile, and
- a decrease of \$574,000 in the Environment Work Programme is in line with the funding profile.

The above is partially offset by:

- a transfer of \$18.207 million from 2025/26 to 2026/27 in the Environmental Investment Fund relating to the Freshwater Improvement Fund for the implementation of the freshwater farm plans, supporting catchment groups and to match funding with projects milestone deliverables, and
- a transfer of \$9.663 million from 2025/26 to 2026/27 in the Contestable Waste Minimisation Fund to match funding with projects milestone deliverables.