

Vote Lands

APPROPRIATION MINISTER(S): Minister for Land Information (M44), Minister for Treaty of Waitangi Negotiations (M74)

DEPARTMENT ADMINISTERING THE VOTE: Land Information New Zealand (A11)

RESPONSIBLE MINISTER FOR LAND INFORMATION NEW ZEALAND: Minister for Land Information

Overview of the Vote

The Minister for Land Information is responsible for appropriations in Vote Lands for the 2026/27 financial year covering the following:

For operating activities:

- around \$134 million for developing and maintaining a world class property system, which includes the day-to-day running of the Landonline application (Property Rights MCA)
- around \$107 million for providing, managing and maintaining high-value geographic and property information for land and sea (Location Based Information MCA)
- a total of over \$67 million for enabling the best use of the Crown Estate, which includes Crown-owned and Crown-used land and meeting responsibilities as set out in legislation (Crown Land MCA), and
- around \$18 million to assist government decision making in relation to overseas investment in sensitive assets through the Overseas Investment Regime (Compliance with and Administration of the Overseas Investment Regime).

For other activities:

- a total of over \$100 million for other Crown expenses, which mainly relates to proceeds from the sale of New Zealand Transport Agency (NZTA) properties collected initially by LINZ, then forwarded to NZTA
- a total of over \$96 million for Crown capital expenditure, the majority of which relates to settlements of land tenure reform acquisitions largely offset by the sale of impacted land
- a total of \$30 million for capital expenditure towards purchase or development of other assets, and
- a total of \$5 million for managing the carrying value of the Crown's future liabilities in relation to the Stockton mine site.

The Minister for Land Information is also responsible for a capital injection of nearly \$27 million to Land Information New Zealand.

The Minister for Land Information is also responsible for Crown revenue and receipts in Vote Lands for the 2026/27 financial year covering the following:

- a total of nearly \$118 million of non-tax revenue, the majority of which is collected on behalf of New Zealand Transport Agency for their property sales which is transferred immediately to NZTA, and
- a total of nearly \$93 million of capital receipts relating to Land Tenure Review and property sales.

The Minister for Treaty of Waitangi Negotiations is responsible for one appropriation in Vote Lands of around \$17 million non-departmental expenditure for the purchase and preparation of assets for possible use in future Treaty of Waitangi settlements.

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			
Compliance with and Administration of the Overseas Investment Regime (M44) (A11) This appropriation is limited to assessing applications under the Overseas Investment Regime, monitoring and enforcement of the Regime and the provision of associated advice and services to support Ministers to discharge their portfolio responsibilities.	18,163	18,163	17,892
Total Departmental Output Expenses	18,163	18,163	17,892
Departmental Capital Expenditure			
Land Information New Zealand - Capital Expenditure PLA (M44) (A11) This appropriation is limited to the purchase or development of assets by and for the use of the Land Information New Zealand, as authorised by section 24(1) of the Public Finance Act 1989.	26,459	26,459	30,022
Total Departmental Capital Expenditure	26,459	26,459	30,022
Non-Departmental Other Expenses			
Bad and Doubtful Debts (M44) (A11) This appropriation is limited to the provision for writing off bad and doubtful debts.	445	445	245
Carrying Value of Future Liabilities (M44) (A11) This appropriation is limited to amounts expensed in periodic changes to the carrying value of future liabilities that are recorded on a discounted present value basis.	5,000	5,000	5,000
Compensation Claims under the Land Transfer Act 2017 PLA (M44) (A11) This appropriation is limited to the payment of claims for compensation under the Land Transfer Act 2017.	500	500	500
Proceeds from Sale of New Zealand Transport Agency Properties (M44) (A11) This appropriation is limited to payments to the New Zealand Transport Agency equivalent to the proceeds received from the sales of Crown land no longer required for New Zealand Transport Agency purposes.	100,000	25,000	100,000
Impairment of Intangible Assets (M44) (A11) The appropriation is limited to the impairment of intangible assets held by the Crown.	791	791	-
Total Non-Departmental Other Expenses	106,736	31,736	105,745
Non-Departmental Capital Expenditure			
Crown Acquisitions - Huntly East (M44) (A11) This appropriation is limited to the acquisition of properties falling within Cabinet's approved policy area for Huntly East subsidence zone.	2,039	2,039	1,500
Crown Purchases- Land Exchanges (M44) (A11) This appropriation is limited to the acquisition of land effecting boundary adjustments for works and to enable land exchanges as negotiated.	350	350	350

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Titles and Scopes of Appropriations by Appropriation Type			
Land Tenure Reform Acquisitions (M44) (A11)	96,114	25,000	94,614
This appropriation is limited to the acquisition of the lessees' interest in pastoral lease land and purchase of any land and/or assets required to complete the acquisition of lessee interest in order to achieve Tenure Review outcomes under the Crown Pastoral Land Act 1998, or to achieve Government high country objectives.			
Total Non-Departmental Capital Expenditure	98,503	27,389	96,464
Multi-Category Expenses and Capital Expenditure			
Crown Land MCA (M44) (A11)	79,257	79,257	67,291
The single overarching purpose of this appropriation is to enable the best economic, environmental and recreational uses of Crown-owned and Crown-used land.			
Departmental Output Expenses			
<i>Crown Land Management Expenses</i>	51,916	51,916	49,744
This category is limited to the effective management of Crown Land and the provision of associated advice and services to support Ministers to discharge their portfolio responsibilities.			
Non-Departmental Output Expenses			
<i>Contaminated Sites and Forestry Operations</i>	3,554	3,554	2,869
This category is limited to Crown actions required on contaminated sites for which the Crown has accepted responsibility and forestry operations on Crown Land.			
Non-Departmental Other Expenses			
<i>Crown Land Expenses</i>	6,979	6,979	6,969
This category is limited to the expenses the Crown incurs associated with the effective management of Crown Land.			
<i>Depreciation and Amortisation</i>	3,608	3,608	3,608
This category is limited to the depreciation and amortisation of Crown Assets held.			
<i>Impairment and loss on sale of Crown-owned assets</i>	11,114	11,114	3,100
This category is limited to the impairment of the value of Crown-owned assets and loss on sale expense of Crown-owned assets, excluding assets that are part of Treaty of Waitangi settlements.			
Non-Departmental Capital Expenditure			
<i>Acquisition of Other Crown Land</i>	1,336	1,336	1,001
This category is limited to the acquisition of land and assets on land that is not foreshore or seabed or a bed of a river or lake.			
<i>Acquisition of Special Land</i>	750	750	-
This category is limited to the acquisition of foreshore or seabed or a bed of a river or lake.			
Location Based Information MCA (M44) (A11)	83,277	83,277	106,964
The single overarching purpose of this appropriation is to enable location information to be widely available, easily accessible and readily used.			
Departmental Output Expenses			
<i>Administration of the New Zealand Geographic Board Ngā Pou Taunaha O Aotearoa</i>	783	783	783
This category is limited to the official geographic naming activities of the New Zealand Geographic Board Ngā Pou Taunaha O Aotearoa.			
<i>Land Information New Zealand location based information infrastructure</i>	82,494	82,494	106,181
This category is limited to the undertaking of location-based information infrastructure, and the provision of associated advice and services to support Ministers to discharge their portfolio responsibilities.			

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Titles and Scopes of Appropriations by Appropriation Type			
Property Rights MCA (M44) (A11) The single overarching purpose of this appropriation is to ensure that property rights and information are clear, certain, easily tradable and accessible.	132,025	132,025	133,975
Departmental Output Expenses			
Property Rights Expenses This category is limited to the provision of the Survey and Title System (including establishing standards), the certification of rating revaluations and administration of the Valuers Registration Board, and the provision of associated advice and services to support Ministers to discharge their portfolio responsibilities.	131,282	131,282	133,232
Non-Departmental Other Expenses			
Land Liabilities This category is limited to the investigation and resolution, including legal costs and settlement, of land-related liabilities administered by the Department.	743	743	743
Purchase and Preparation of Assets for Possible Use in Future Treaty of Waitangi Settlements MCA (M74) (A11) The single overarching purpose of this appropriation is to support the Treaty settlement process through providing for the purchase and preparation of assets for potential use in Treaty settlements.	30,134	30,134	16,850
Non-Departmental Other Expenses			
Impairment and loss on sale of assets used in Treaty Settlements This category is limited to the impairment of the value of assets used in Treaty Settlements and loss on sale expense incurred when disposing of assets used in Treaty settlements.	10,300	10,300	7,000
Preparation of assets This category is limited to the clearance of built structures, the removal of hazardous material and other works deemed necessary to prepare the asset for possible use in future Treaty of Waitangi settlements.	4,124	4,124	3,850
Non-Departmental Capital Expenditure			
Purchase of assets This category is limited to the purchase of assets for possible use in future Treaty of Waitangi settlements.	15,710	15,710	6,000
Total Multi-Category Expenses and Capital Expenditure	324,693	324,693	325,080
Total Annual Appropriations and Forecast Permanent Appropriations	574,554	428,440	575,203

Capital Injection Authorisations

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Land Information New Zealand - Capital Injection (M44) (A11)	43,000	43,000	26,981

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
Stafford v Attorney General land transfer recognition	Crown Land (MCA) Impairment and loss on sale of Crown-owned asset Crown Land Expenses Non-Departmental Other Expenses	8,014 10	- -	- -	- -	- -
Managing the Crown's Liability for Stockton Acid Mine Drainage	Crown Land (MCA) Crown Land Management Expenses Departmental Output Expenses	758	793	932	932	932
Managing the Crown's Liability for Stockton Acid Mine Drainage	Carrying Value of Future Liabilities Non-Departmental Other Expenses	3,000	3,000	3,000	3,000	3,000
Carrying Value of Future Liabilities	Carrying Value of Future Liabilities Non-Departmental Other Expenses	2,000	2,000	2,000	2,000	2,000
Hauraki: Finalising the Hako Treaty Settlement	Purchase and Preparation of Assets for Possible Use in Future Treaty of Waitangi Settlements MCA Loss on sale of assets used in Treaty Settlements Non-Departmental Other Expenses	300	-	-	-	-
Line of Credit facility extension	Capital Injections Departmental capital injection	-	17,000	17,000	9,000	-
SouthPAN rephase	Location Based Information (MCA) Land Information New Zealand location based information infrastructure Departmental Output Expense	(143,546)	36,090	29,286	24,290	4,490

Policy Initiative	Appropriation	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Transfer of funding to maintain Lake Dunstan Tourism Infrastructure	Land Tenure Reform Acquisitions Non-Departmental Capital Expenditure	-	(1,500)	(1,500)	(1,500)	(1,500)
	Crown Land (MCA) Acquisition of Other Crown Land Non-Departmental Capital Expenditure	-	1,000	1,000	1,000	1,000
	Crown Land (MCA) Crown Land Management Expenses Departmental Output Expense	-	500	500	500	500
Transfer of funding to meet operational lease costs	Location Based Information (MCA) Land Information New Zealand location based information infrastructure Departmental Output Expense	-	183	183	183	-
	Crown Land (MCA) Crown Land Management Expenses Departmental Output Expense	-	184	184	183	-
Baseline reduction	Compliance with and Administration of the Overseas Investment Regime Departmental Output Expense	-	(100)	(100)	(100)	(100)
	Property Rights MCA Property Rights Expenses Departmental Output Expenses	-	(50)	(50)	(50)	(50)
	Crown Land (MCA) Crown Land Management Expenses Departmental Output Expense	-	(1,050)	(1,050)	(1,050)	(1,050)
	Location Based Information (MCA) Land Information New Zealand location based information infrastructure Departmental Output Expense	-	(900)	(900)	(900)	(900)
Total Initiatives		(129,464)	57,150	50,485	37,488	8,322

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	18,037	18,277	14,476	12,556	18,163	18,163	17,892	-	17,892	18,392	15,892	15,892
Benefits or Related Expenses	-	-	-	-	-	-	N/A	-	-	-	-	-
Borrowing Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	58,634	24,178	25,593	30,874	106,736	31,736	-	105,745	105,745	105,745	105,645	105,645
Capital Expenditure	30,413	59,792	29,158	50,985	124,962	53,848	30,022	96,464	126,486	101,464	101,464	101,464
Intelligence and Security Department Expenses and Capital Expenditure	-	-	-	-	-	-	-	N/A	-	-	-	-
Multi-Category Expenses and Capital Expenditure (MCA)												
<i>Output Expenses</i>	165,949	240,651	234,223	224,357	270,029	270,029	289,940	2,869	292,809	286,846	277,311	254,038
<i>Other Expenses</i>	88,779	27,343	29,541	26,776	36,868	36,868	-	25,270	25,270	25,270	25,270	25,270
<i>Capital Expenditure</i>	10,649	8,131	7,751	8,211	17,796	17,796	N/A	7,001	7,001	7,001	7,001	7,001
Total Appropriations	372,461	378,372	340,742	353,759	574,554	428,440	337,854	237,349	575,203	544,718	532,583	509,310
Crown Revenue and Capital Receipts												
Tax Revenue	-	-	-	-	-	-	N/A	-	-	-	-	-
Non-Tax Revenue	78,167	42,806	47,054	49,217	117,799	42,799	N/A	117,799	117,799	117,799	117,799	117,799
Capital Receipts	30,179	62,896	7,763	38,974	92,797	21,683	N/A	92,797	92,797	92,797	92,797	92,797
Total Crown Revenue and Capital Receipts	108,346	105,702	54,817	88,191	210,596	64,482	N/A	210,596	210,596	210,596	210,596	210,596

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

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

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

1.3 - Analysis of Significant Trends

Output Expenses

Output expenses have remained relatively stable which mainly includes Overseas Investment Regime funding.

Other Expenses

Land Information New Zealand collects and pays to the New Zealand Transport Agency proceeds from the sales of Crown land no longer required. The related expenses for this appropriation can vary significantly and is dependent on the work programme of the New Zealand Transport Agency. These expenses are fully offset through the corresponding Crown revenue received.

Capital Expenditure

The increase from 2025/26 onwards, is due to the annual appropriation for Land Tenure Reform Acquisitions. The capital expenses are expected to be offset by corresponding capital receipts received.

Multi-Category Expenses and Capital Expenditure (MCA)

MCA output expenses is showing an increase from 2022/23 mainly due to the establishment costs of Southern Positioning Augmentation Network (SouthPAN) reflected in the Location Based Information MCA.

MCA other expenses shows a decrease from 2026/27 due to reduction in impairment and loss on sale of crown-owned assets.

The balance in MCA Capital expenditure forecast represents the balance in Treaty of Waitangi settlements.

Crown Revenue and Capital Receipts

Non-Tax Revenue

The actual revenue is less than budget, due to a decrease in proceeds received from the sale of Crown land no longer required for New Zealand Transport Agency purposes.

Capital Receipts

The actual receipts are lower than the budget, due to the anticipated timing of the sale of Crown land and Land Tenure Reform Acquisitions.

Part 2 - Details of Departmental Appropriations

2.1 - Departmental Output Expenses

Compliance with and Administration of the Overseas Investment Regime (M44) (A11)

Scope of Appropriation

This appropriation is limited to assessing applications under the Overseas Investment Regime, monitoring and enforcement of the Regime and the provision of associated advice and services to support Ministers to discharge their portfolio responsibilities.

Expenses and Revenue

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	18,163	18,163	17,892
Revenue from the Crown	4,521	4,521	4,250
Revenue from Others	13,642	13,642	13,642

Components of the Appropriation

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Assessing applications under the overseas investment regime, including changes to the regime	13,642	13,642	13,642
Monitoring compliance with and enforcing the regime	3,619	3,619	3,348
Policy advice and ministerial servicing	902	902	902
Total	18,163	18,163	17,892

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve the effective administration of the Overseas Investment Regime.

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			
80% of 'Home to Live In' consent applications are assessed within half of their statutory assessment time frame (see Note 1)	80%	80%	80%
The percentage of Home to Live In monitoring activities assessed within 10 working days (see Note 1)	80%	80%	80%
The percentage of other Overseas Investment pathways monitoring issues assessed within 20 working days (see Note 2)	80%	80%	80%

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
80% of 'other pathways' consent applications are assessed within half of their statutory assessment time frame (see Note 2)	80%	80%	80%
The percentage of incidents reviewed for possible breach of the Overseas Investment Act within 10 working days of receipt (see Note 3)	90%	90%	90%
The satisfaction score given by the Minister for Land Information for the quality of Ministerial support services provided by Land Information New Zealand (see Note 4)	3.5/5	3.5/5	3.5/5
The satisfaction score given by the Minister for Land Information for the quality of Land Information New Zealand's policy advice (see Note 5)	3.5/5	3.5/5	3.5/5
The quality of policy advice papers (see Note 6)	90% of papers score at least 3/5	90% of papers score at least 3/5	90% of papers score at least 3/5
The number of investments with a proactive monitoring regime	At least 24	At least 24	At least 24
The number of enforcement actions taken by Land Information New Zealand's Overseas Investment Office	At least 40	At least 40	At least 40
Ministerial satisfaction with Land Information New Zealand's advice on overseas investment matters	3.5/5	3.5/5	3.5/5

Note 1 - Home to Live In includes applications for consent for a house to live in but excludes applications by non-individuals (for example trusts) or applications where there is sensitive land.

Note 2 - Other pathways include applications for Residential; Forestry; Sensitive Land; Significant Business Assets; and consent for a home to live in by non-individuals (for example trusts).

Note 3 - The 10-working-day timeframe commences upon receipt of the notification by Land Information New Zealand.

Note 4 - This score reflects the Minister's satisfaction with the overall Ministerial support services of Land Information New Zealand. This score is reported under multiple appropriations.

Note 5 - This score reflects the Minister's satisfaction with the overall policy advice from Land Information New Zealand. This score is reported under multiple appropriations.

Note 6 - The score reflects the quality of all of Land Information New Zealand's policy advice, not solely policy advice funded by this appropriation.

End of Year Performance Reporting

Performance information for this appropriation will be reported by Land Information New Zealand in the 2026/27 Annual Report.

Reasons for Change in Appropriation

The decrease in this appropriation for 2026/27 is due to an expense transfer (net) from 2025/26, \$171,000 for longer than anticipated lead in times between investigation and commencing court proceedings and a \$100,000 reduction in baseline funding, as part of the Budget Savings Initiative process.

Memorandum Account

	2025/26		2026/27
	Budgeted \$000	Estimated Actual \$000	Budget \$000
Overseas Investment Regime			
Opening Balance at 1 July	(2,871)	(2,871)	(918)
Revenue	13,642	10,832	13,642
Expenses	13,642	8,879	13,642
Transfers and Adjustments	-	-	-
Closing Balance at 30 June	(2,871)	(918)	(918)

Memorandum accounts record the accumulated balance of surpluses and deficits incurred for outputs provided to third party users of those services on a full cost recovery basis.

The memorandum account records both the revenues from, and costs of, assessing applications under the Overseas Investment Regime. It allows for revenue and expenses not equating in any given financial year, with balances expected to trend to zero over the longer term. The future memorandum account position will be revised as part of a wider fee review.

2.3 - Departmental Capital Expenditure and Capital Injections

Land Information New Zealand - Capital Expenditure PLA (M44) (A11)

Scope of Appropriation

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

Capital Expenditure

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Forests/Agricultural	-	-	-
Land	-	-	-
Property, Plant and Equipment	705	705	705
Intangibles	25,754	25,754	29,317
Other	-	-	-
Total Appropriation	26,459	26,459	30,022

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve the renewal, upgrade and redesign of life-expired assets, and purchase of new assets in support of the delivery of Land Information New Zealand's services.

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			
Expenditure is in accordance with Land Information New Zealand's intentions to renew and replace computer equipment, software, furniture and fittings, leasehold improvements, and office equipment	Achieved	Achieved	Achieved

End of Year Performance Reporting

Performance information for this appropriation will be reported by Land Information New Zealand in the 2026/27 Annual Report.

Reasons for Change in Appropriation

The increase in this appropriation for 2026/27 is due to an expense transfer of \$9.981 million in Southern Positioning Augmentation Network (SouthPAN) offset by a decrease of \$6.418 million in the capital expenditure forecast in line with the LINZ capital programme, which includes the rebuild of Landonline.

*Capital Injections and Movements in Departmental Net Assets***Land Information New Zealand**

Details of Net Asset Schedule	2025/26 Estimated Actual \$000	2026/27 Projected \$000	Explanation of Projected Movements in 2026/27
Opening Balance	146,621	189,621	
Capital Injections	43,000	26,981	The \$26.981 million is made up of \$9.981 million funding for capital expenditure in connection with Southern Positioning Augmentation Network (SouthPAN) and a capital funding initiative that provides a repayable Line of Credit of (up to) \$43 million extended over three years (\$17 million in 2026/27, \$17 million in 2027/28 and \$9 million in 2028/29), as a short-term fund to fund any memorandum account. LINZ will only draw down on the Line of Credit as needed.
Capital Withdrawals	-	-	
Surplus to be Retained (Deficit Incurred)	-	-	
Other Movements	-	-	
Closing Balance	189,621	216,602	

Part 3 - Details of Non-Departmental Appropriations

3.4 - Non-Departmental Other Expenses

Bad and Doubtful Debts (M44) (A11)

Scope of Appropriation

This appropriation is limited to the provision for writing off bad and doubtful debts.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	445	445	245

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve the writing off of bad and doubtful debts.

How Performance will be Assessed and End of Year Reporting Requirements

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 PFA, as additional performance information is unlikely to be informative because this appropriation is solely for writing off bad and doubtful debts.

Reasons for Change in Appropriation

The decrease in this appropriation for 2026/27 is due to an expense transfer of \$200,000 from 2025/26 (\$100,000 to 2026/27 and \$100,000 to 2027/28), to cover the risk of debtors becoming doubtful or bad debts in the coming years.

Carrying Value of Future Liabilities (M44) (A11)

Scope of Appropriation

This appropriation is limited to amounts expensed in periodic changes to the carrying value of future liabilities that are recorded on a discounted present value basis.

Expenses

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

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve recognition of the impact of increases in the carrying value of future liabilities resulting from being recorded on a discounted present value basis.

How Performance will be Assessed and End of Year Reporting Requirements

An exemption was granted as the appropriation is one 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 PFA, as additional information is unlikely to be informative because this appropriation is solely for the interest unwind in respect of Crown's liabilities.

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
Managing the Crown's Liability for Stockton Acid Mine Drainage	2025/26	3,000	3,000	3,000	3,000	3,000
Carrying Value of Future Liabilities	2025/26	2,000	2,000	2,000	2,000	2,000

Compensation Claims under the Land Transfer Act 2017 PLA (M44) (A11)

Scope of Appropriation

This appropriation is limited to the payment of claims for compensation under the Land Transfer Act 2017.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	500	500	500

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve payment of claims for compensation under the Land Transfer Act 2017.

How Performance will be Assessed and End of Year Reporting Requirements

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 PFA, as additional performance information is unlikely to be informative because this appropriation is solely for compensation paid on behalf of Crown under the Land Transfer Act 2017.

Proceeds from Sale of New Zealand Transport Agency Properties (M44) (A11)

Scope of Appropriation

This appropriation is limited to payments to the New Zealand Transport Agency equivalent to the proceeds received from the sales of Crown land no longer required for New Zealand Transport Agency purposes.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	100,000	25,000	100,000

What is Intended to be Achieved with this Appropriation

This appropriation is for the payments to the New Zealand Transport Agency for the equivalent amount received from the sale of New Zealand Transport Agency properties.

How Performance will be Assessed and End of Year Reporting Requirements

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 s.15D(2)(b)(ii) of the PFA, as additional performance information is unlikely to be informative because this appropriation is solely to return to the New Zealand Transport Agency proceeds from the disposal of Crown land administered by the New Zealand Transport Agency.

3.5 - Non-Departmental Capital Expenditure

Crown Acquisitions - Huntly East (M44) (A11)

Scope of Appropriation

This appropriation is limited to the acquisition of properties falling within Cabinet's approved policy area for Huntly East subsidence zone.

Capital Expenditure

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	2,039	2,039	1,500

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve the acquisition of properties captured within the Huntly East subsidence zone.

How Performance will be Assessed and End of Year Reporting Requirements

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 non-departmental capital expenditure is less than \$15 million.

Reasons for Change in Appropriation

The decrease in this appropriation for 2026/27 is due to an expense transfer from 2024/25 to cover the delay in a planned acquisition settlement.

Crown Purchases- Land Exchanges (M44) (A11)

Scope of Appropriation

This appropriation is limited to the acquisition of land effecting boundary adjustments for works and to enable land exchanges as negotiated.

Capital Expenditure

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	350	350	350

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve the acquisition of land from other parties to effect boundary adjustments for works such as roading and rail service improvements or movements in stream or riverbeds.

How Performance will be Assessed and End of Year Reporting Requirements

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 non-departmental capital expenditure is less than \$15 million.

Land Tenure Reform Acquisitions (M44) (A11)

Scope of Appropriation

This appropriation is limited to the acquisition of the lessees' interest in pastoral lease land and purchase of any land and/or assets required to complete the acquisition of lessee interest in order to achieve Tenure Review outcomes under the Crown Pastoral Land Act 1998, or to achieve Government high country objectives.

Capital Expenditure

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	96,114	25,000	94,614

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve acquisition of the lessees' interest in pastoral lease land and purchase of any land and/or assets required to complete the acquisition of lessee interests in order to achieve Tenure Review outcomes under the Crown Pastoral Land Act 1998, or achieve Government high country objectives.

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			
All pastoral lease acquisitions comply with the Crown Pastoral Land Act 1998 (see Note 1)	Achieved	Achieved	Achieved

Note 1 - This measure is not currently available because no new properties can enter Tenure Review following the passing of the Crown Pastoral Land Reform Act 2022. The Act ended tenure review the day after Royal assent. Only those reviews in implementation or at the substantive proposal stage could continue.

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister for Land Information appended to the Land Information New Zealand 2026/27 Annual Report.

Reasons for Change in Appropriation

The decrease in this appropriation for 2026/27 is due to a transfer of funding to Crown Land Multi Category Appropriation to upgrade and maintain Lake Dunstan tourism infrastructure, which was approved as part of the Budget Technical Initiative process.

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

4 - Multi-Category Expenses and Capital Expenditure

Crown Land (M44) (A11)

Overarching Purpose Statement

The single overarching purpose of this appropriation is to enable the best economic, environmental and recreational uses of Crown-owned and Crown-used land.

Scope of Appropriation

Departmental Output Expenses

Crown Land Management Expenses

This category is limited to the effective management of Crown Land and the provision of associated advice and services to support Ministers to discharge their portfolio responsibilities.

Non-Departmental Output Expenses

Contaminated Sites and Forestry Operations

This category is limited to Crown actions required on contaminated sites for which the Crown has accepted responsibility and forestry operations on Crown Land.

Non-Departmental Other Expenses

Crown Land Expenses

This category is limited to the expenses the Crown incurs associated with the effective management of Crown Land.

Depreciation and Amortisation

This category is limited to the depreciation and amortisation of Crown Assets held.

Impairment and loss on sale of Crown-owned assets

This category is limited to the impairment of the value of Crown-owned assets and loss on sale expense of Crown-owned assets, excluding assets that are part of Treaty of Waitangi settlements.

Non-Departmental Capital Expenditure

Acquisition of Other Crown Land

This category is limited to the acquisition of land and assets on land that is not foreshore or seabed or a bed of a river or lake.

Acquisition of Special Land

This category is limited to the acquisition of foreshore or seabed or a bed of a river or lake.

Expenses, Revenue and Capital Expenditure

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	79,257	79,257	67,291
Departmental Output Expenses			
Crown Land Management Expenses	51,916	51,916	49,744
Non-Departmental Output Expenses			
Contaminated Sites and Forestry Operations	3,554	3,554	2,869
Non-Departmental Other Expenses			
Crown Land Expenses	6,979	6,979	6,969
Depreciation and Amortisation	3,608	3,608	3,608
Impairment and loss on sale of Crown-owned assets	11,114	11,114	3,100
Non-Departmental Capital Expenditure			
Acquisition of Other Crown Land	1,336	1,336	1,001
Acquisition of Special Land	750	750	-
Funding for Departmental Output Expenses			
Revenue from the Crown	42,921	42,921	40,749
Crown Land Management Expenses	42,921	42,921	40,749
Revenue from Others	8,995	8,995	8,995
Crown Land Management Expenses	8,995	8,995	8,995

Components of the Appropriation

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Disposal Services for Crown held properties	8,629	8,629	8,329
Management of all other Crown Land	14,437	14,437	12,520
Management of landbanked properties	14,648	14,648	15,048
Biosecurity	8,230	8,230	7,965
Management of Crown Pastoral land	3,622	3,622	3,522
Crown Land Clearances	1,198	1,198	1,198
Policy advice and ministerial servicing	1,162	1,162	1,162
Other	27,331	27,331	17,547
Total	79,257	79,257	67,291

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve effective and sustainable management of Crown-owned and used land.

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			
Crown Land Management Expenses			
This category is intended to achieve the effective management of Crown Land and the provision of associated advice and services to support Ministers to discharge their portfolio responsibilities.			
Infestation at key sites is controlled in accordance with agreed plan (see Note 1)	Within 10% of the agreed plan	Within 10% of the agreed plan	Within 10% of the agreed plan
The satisfaction score given by the Minister for Land Information for the quality of Ministerial support services provided by Land Information New Zealand (see Note 2)	3.5/5	3.5/5	3.5/5
The satisfaction score given by the Minister for Land Information for the quality of Land Information New Zealand's policy advice (see Note 3)	3.5/5	3.5/5	3.5/5
The quality of policy advice papers (see Note 4)	90% of papers score at least 3/5	90% of papers score at least 3/5	90% of papers score at least 3/5
Stakeholder satisfaction with Land Information New Zealand's Crown Estate performance (see Note 5)	3.5/5	3.5/5	3.5/5
Percentage of Biosecurity Act Notices of Direction complied with or prevented on Crown managed land (see Note 6)	100%	100%	100%
The number of planned works over \$20,000 completed for Crown Managed properties is delivered to plan which is 39 houses (see Note 7)	39 houses	39 houses	39 houses
The percentage of pastoral leases that have been inspected within the last two years	60%	60%	60%
Revenue collected on time for Land Information New Zealand-managed Crown properties is higher than 90% of total Revenue	Achieved	Achieved	Achieved
Percentage of properties disposed of where the realised disposal value is no less than 90% of current market value	80%	80%	80%
Percentage of properties that are disposed of within 36 months of entering the disposal programme	75%	75%	75%
Percentage of priority clearances decisions (where urgency is requested by customer) made within customer defined timeframes	95%	95%	95%
Percentage of non-priority clearances decisions made within 15 working days	80%	80%	80%
Non-Departmental Output Expenses			
Contaminated Sites and Forestry Operations			
This category is intended to achieve rehabilitation of contaminated sites for which the Crown has accepted responsibility and forestry operations on Crown Land.			
Harvesting is completed in accordance with the plan agreed with the forest manager	Achieved	Achieved	Achieved

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Non-Departmental Other Expenses			
Crown Land Expenses			
This category is intended to achieve the effective management of Crown Land.			
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 PFA, as additional performance information is unlikely to be informative	Exempt	Exempt	Exempt
Depreciation and Amortisation			
This category is intended to achieve the depreciation and amortisation of Crown assets held.			
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 PFA, as additional performance information is unlikely to be informative because this appropriation is solely for the depreciation of assets on behalf of the Crown	Exempt	Exempt	Exempt
Non-Departmental Capital Expenditure			
Acquisition of Other Crown Land			
This category is limited to the acquisition of land and assets on land that is not foreshore or seabed or a bed of a river or lake.			
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 non-departmental capital expenditure is less than \$15 million	Exempt	Exempt	Exempt

Note 1 - The note "The infestation management plan is prepared in agreement with the National Institute of Water and Atmospheric Research (NIWA)" was removed in 2025/26.

Note 2 - This score reflects the Minister's satisfaction with the overall Ministerial support services of Land Information New Zealand. This score is reported under multiple appropriations.

Note 3 - This score reflects the Minister's satisfaction with the overall policy advice from Land Information New Zealand. This score is reported under multiple appropriations.

Note 4 - The score reflects the quality of all of Land Information New Zealand's policy advice to the Minister for Land Information, not solely policy advice funded by this appropriation.

Note 5 - Stakeholders surveyed include pastoral lessees, regional biosecurity managers, client agencies who contract Land Information New Zealand's land management and disposal services, and other agencies who require regulatory advice or use the Crown property clearance service.

Note 6 - The measure wording was amended in 2025/26 from "Percentage of Biosecurity Act Notices of Direction complied with on Crown managed land" to "Percentage of Biosecurity Act Notices of Direction complied with or prevented on Crown managed land".

Note 7 - The budget standard was amended in 2025/26 from "50 houses" to "39 houses" to reflect a \$1.1 million reduction in appropriation in 2024/25 as part of Budget savings.

End of Year Performance Reporting

Performance information for this appropriation will be reported by Land Information New Zealand in the 2026/27 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						
Baseline Reduction	2026/27	-	(1,050)	(1,050)	(1,050)	(1,050)
Transfer of funding to meet operational lease cost	2026/27	-	184	184	183	-
Transfer of funding to maintain Lake Dunstan tourism infrastructure	2026/27	-	1,500	1,500	1,500	1,500
Managing the Crown's Liability for Stockton Acid Mine Drainage	2025/26	758	793	932	932	932
Stafford v Attorney General land transfer recognition	2025/26	8,024	-	-	-	-
Return of funding for the Regional Housing Improvement Programme	2024/25	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)
Return of funding for Crown Land Management work programme	2024/25	(1,350)	(1,350)	(1,350)	(1,350)	(1,350)
Return of funding for Crown Land Forestry work programme	2024/25	(500)	(500)	(500)	(500)	(500)
Previous Government						
Public Sector Pay Adjustment - Vote Lands Remuneration Cost Pressure	2023/24	1,049	1,049	1,049	1,049	1,049
Software as a Service Cost Pressure	2022/23	168	-	-	-	-
Toitū Te Whenua Regional Housing Improvement Programme	2021/22	8,000	8,000	8,000	8,000	8,000
Treaty Settlements Landbank: Purchase of Four Properties Outside the Protection Mechanism	2021/22	44	44	44	44	44

Reasons for Change in Appropriation

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

- Crown land management expenses decreased by \$2.172 million due to
 - an expense transfer of \$1.108 million from 2024/25 for delays in in Biosecurity work programme caused by weather conditions and availability of contractors, delay in establishing a reserve at Watts Peninsula and residual work from Canterbury Earthquake recovery
 - a one-off fiscally neutral transfer of \$1 million in 2025/26 from Contaminated Sites and Forestry Operations to align departmental work programme for properties within the LINZ portfolio on Crown Land

- a time-limited funding of \$168,000, for Software as a Service (SaaS) cost pressure, approved in Budget 2023, ended in 2025/26
- a one-off fiscally neutral funding of \$265,000 from Vote Biosecurity for Kauri data system delivery, ended in 2025/26, and
- a reduction of \$1.050 million in baseline funding as part of the Budget Savings Initiative process.

This was offset by

- a one-off fiscally neutral transfer of \$700,000 in 2025/26 to Purchase and Preparation of Assets for Possible Use in Future Treaty of Waitangi Settlements MCA to ensure major repair activities are correctly classified as capital to comply with accounting standards
 - a \$35,000 net increase in funding relating to the transfer of responsibility, management and administration of Stockton Acid Mine Drainage (AMD)
 - a \$184,000 transfer of funding from Ministry of Housing and Urban Development (MHUD) towards operational lease cost, which was approved as part of the Budget Technical Initiative process and
 - a \$500,000 transfer of funding from Land Tenure Reform Acquisitions to maintain Lake Dunstan tourism infrastructure, which was approved as part of the Budget Technical Initiative process.
- Contaminated Sites and Forestry Operations category decreased by \$685,000 due to a one-off fiscally neutral transfer of \$1 million in 2025/26 to Crown Land Management Expenses category to align with the departmental work programme for properties within the LINZ Crown Land portfolio. This was offset by an expense transfer of \$1.105 million from 2024/25 to cover delays in harvesting and other works caused by weather conditions and availability of contractors and a fiscally neutral adjustment transfer of \$580,000 for a corresponding increase in third party revenue which is fully funded from insurance claim proceeds.
 - Impairment and loss on sale of Crown-owned assets decreased by \$8.014 million due to a one off funding in 2025/26 in relation to the transfer of land and assets under the Stafford v Attorney General settlement.
 - Acquisition of other Crown land decreased by \$335,000 due to a transfer of \$1 million funding from Land Tenure Reform Acquisitions to upgrade Lake Dunstan tourism infrastructure, approved as part of budget technical initiative process, offset by an expense transfer of \$1.335 million from 2024/25 to fund the acquisition of an easement required for a central city anchor project for the Canterbury Earthquake Recovery.
 - Crown Land Expenses decreased by \$10,000 due to a one-off funding for expenses in 2025/26 in relation to the transfer of land and assets under the Stafford v Attorney General settlement.

Memorandum Account

	2025/26		2026/27
	Budgeted \$000	Estimated Actual \$000	Budget \$000
Crown Property Clearances			
Opening Balance at 1 July	(5,402)	(5,402)	(7,098)
Revenue	1,198	1,527	1,198
Expenses	1,198	3,223	1,198
Transfers and Adjustments	-	-	-
Closing Balance at 30 June	(5,402)	(7,098)	(7,098)

Memorandum accounts record the accumulated balance of surpluses and deficits incurred for outputs provided to third party users of those services on a full cost recovery basis.

Location Based Information (M44) (A11)

Overarching Purpose Statement

The single overarching purpose of this appropriation is to enable location information to be widely available, easily accessible and readily used.

Scope of Appropriation

Departmental Output Expenses

Administration of the New Zealand Geographic Board Ngā Pou Taunaha O Aotearoa

This category is limited to the official geographic naming activities of the New Zealand Geographic Board Ngā Pou Taunaha O Aotearoa.

Land Information New Zealand location based information infrastructure

This category is limited to the undertaking of location based information infrastructure, and the provision of associated advice and services to support Ministers to discharge their portfolio responsibilities.

Expenses, Revenue and Capital Expenditure

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	83,277	83,277	106,964
Departmental Output Expenses			
Administration of the New Zealand Geographic Board Ngā Pou Taunaha O Aotearoa	783	783	783
Land Information New Zealand location based information infrastructure	82,494	82,494	106,181
Funding for Departmental Output Expenses			
Revenue from the Crown	79,243	79,243	105,310
Administration of the New Zealand Geographic Board Ngā Pou Taunaha O Aotearoa	783	783	783
Land Information New Zealand location based information infrastructure	78,460	78,460	104,527
Revenue from Others	4,034	4,034	1,654
Land Information New Zealand location based information infrastructure	4,034	4,034	1,654

Components of the Appropriation

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Location Based Information	46,377	46,377	38,764
Satellite Based Augmentation Systems	35,700	35,700	67,000
Policy and ministerial servicing	417	417	417
Other	783	783	783
Total	83,277	83,277	106,964

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve increased availability, easier accessibility and greater value being created from location based information.

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			
Administration of the New Zealand Geographic Board Ngā Pou Taunaha O Aotearoa			
This category is intended to achieve high quality advice and decision making on official place names in accordance with the New Zealand Geographic Board (Ngā Pou Taunaha O Aotearoa) Act 2008.			
New Zealand Geographic Board (Ngā Pou Taunaha O Aotearoa) satisfaction with the support provided by the Secretariat	3.5/5	3.5/5	3.5/5
Land Information New Zealand location based information infrastructure			
This category is intended to achieve the undertaking of location based information infrastructure, and the provision of associated advice and services to support Ministers to discharge their portfolio responsibilities.			
Availability of Global Navigation Satellite System data is in accordance with agreed timeframes (see Note 1)	Achieved	Achieved	Achieved
The satisfaction score given by the Minister for Land Information for the quality of Ministerial support services provided by Land Information New Zealand (see Note 2)	3.5/5	3.5/5	3.5/5
The satisfaction score given by the Minister for Land Information for the quality of Land Information New Zealand's policy advice (see Note 3)	3.5/5	3.5/5	3.5/5
The quality of policy advice papers (see Note 4)	90% of papers score at least 3/5	90% of papers score at least 3/5	90% of papers score at least 3/5
The percentage of Topo50 maps of mainland New Zealand that are reviewed and updated at least once every 7 years	95%	95%	95%

Assessment of Performance	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
The percentage of compliant coordinates in geodetic survey datasets published within 20 days	95%	95%	95%
The percentage of maritime hazards and critical information notified within 1 working day	100%	100%	100%
The percentage of sea level data transmitted and received within 10 minutes	95%	95%	95%
Identified key datasets are maintained or improved	Achieved	Achieved	Achieved
Customer satisfaction with Land Information New Zealand's location based information products and services	3.5/5	3.5/5	3.5/5
The percentage of new information from hydrographic surveys that is available on large scale charting products within 12 months of acceptance	100%	100%	100%

Note 1 - Timeframes vary for different data and are specified in the contract specifications supplied to the contractor.

Note 2 - This score reflects the Minister's satisfaction with the overall Ministerial support services of Land Information New Zealand. This score is reported under multiple appropriations.

Note 3 - This score reflects the Minister's satisfaction with the overall policy advice from Land Information New Zealand. This score is reported under multiple appropriations.

Note 4 - The score reflects the quality of all of Land Information New Zealand's policy advice to the Minister for Land Information, not solely policy advice funded by this appropriation.

Note 5 - The measure "Land Information New Zealand administers the New Zealand Regional Elevation Data Capture Project in accordance with the 2022 Memorandum of Understanding with MBIE" was removed in 2025/26 because the programme was successfully completed in 2025 and funding ended on 30 June 2025.

Note 6 - The measure "All Provincial Growth Fund co-funding is distributed in accordance with completion milestones outlined in contracts between Land Information New Zealand and successful applicant councils" was removed in 2025/26 because the programme was successfully completed in 2025 and funding ended on 30 June 2025.

End of Year Performance Reporting

Performance information for this appropriation will be reported by Land Information New Zealand in the 2026/27 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						
Baseline Reduction	2026/27	-	(900)	(900)	(900)	(900)
Transfer of funding to meet operational lease cost	2026/27	-	183	183	183	-
SouthPAN Rephase	2025/26	(143,546)	36,090	29,286	24,290	4,490
Maritime Digital Transformation - Enabling Digital Navigation	2025/26	5,177	7,127	6,059	4,540	1,433
Return of funding for Southern Positioning Augmentation Network (SouthPAN)	2024/25	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)
Return of funding for Hydrographic surveys	2024/25	(900)	(900)	(900)	(900)	(900)
Reduction in Back Office Functions (Administration)	2024/25	(450)	(450)	(3,450)	(3,450)	(3,450)
Return of funding for 3D Coastal Mapping funded from the Climate Emergency Response Fund (CERF)	2024/25	(3,000)	(3,000)	-	-	-
Previous Government						
Public Sector Pay Adjustment - Vote Lands Remuneration Cost Pressure	2023/24	950	950	950	950	950
3D Coastal Mapping	2023/24	17,100	5,900	1,600	1,600	1,600
Software as a Service Cost Pressure	2022/23	168	-	-	-	-
Southern Positioning Augmentation Network (SouthPAN)	2021/22	62,826	32,210	32,210	32,210	32,210

Reasons for Change in Appropriation

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

- an increase of \$31.300 million (net) for expense transfers for the Southern Positioning Augmentation Network (SouthPAN) programme due to a Budget Technical Initiative to re-phase funding to align with the on-supply agreement with Geoscience Australia and the satellite payload contract milestones following final procurement processes
- an increase of \$5.282 million (net) for expense transfers for 3D coastal mapping due to contractor availability and industry capacity resulting in delays in data capture and data processing
- an increase of \$1.950 million in Maritime Digital transformation approved in Budget 2025
- a \$183,000 transfer of funding from Ministry of Housing and Urban Development (MHUD) towards operational lease cost, which was approved as part of Budget Technical Initiative process.

This was offset by:

- a decrease of \$11.200 million in 3D coastal mapping funding approved in Budget 2024
- a decrease of \$2.380 million due to a 2025/26 one-off fiscally neutral increase fully funded by other revenue
- a reduction in baseline funding of \$900,000 as part of the Budget Savings Initiative process

- an expense transfer of \$380,000 in 2025-26 for delays in other Location Information projects
- a decrease of \$168,000 in software as a service cost pressure funding from Budget 2023.

Property Rights (M44) (A11)

Overarching Purpose Statement

The single overarching purpose of this appropriation is to ensure that property rights and information are clear, certain, easily tradable and accessible.

Scope of Appropriation

Departmental Output Expenses

Property Rights Expenses

This category is limited to the provision of the Survey and Title System (including establishing standards), the certification of rating revaluations and administration of the Valuers Registration Board, and the provision of associated advice and services to support Ministers to discharge their portfolio responsibilities.

Non-Departmental Other Expenses

Land Liabilities

This category is limited to the investigation and resolution, including legal costs and settlement, of land-related liabilities administered by the Department.

Expenses, Revenue and Capital Expenditure

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	132,025	132,025	133,975
Departmental Output Expenses			
Property Rights Expenses	131,282	131,282	133,232
Non-Departmental Other Expenses			
Land Liabilities	743	743	743
Funding for Departmental Output Expenses			
Revenue from the Crown	1,282	1,282	1,232
Property Rights Expenses	1,282	1,282	1,232
Revenue from Others	130,000	130,000	132,000
Property Rights Expenses	130,000	130,000	132,000

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve ease of transacting property rights and maintained confidence in property rights.

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			
Property Rights Expenses			
This category is intended to achieve the provision of the Survey and Title system (including establishing standards), the certification of rating revaluations and administration of the Valuers Registration Board, and the provision of associated advice and services to support Ministers to discharge their portfolio responsibilities.			
The satisfaction score given by the Minister for Land Information for the quality of Ministerial support services provided by Land Information New Zealand (see Note 1)	3.5/5	3.5/5	3.5/5
The satisfaction score given by the Minister for Land Information for the quality of Land Information New Zealand's policy advice (see Note 2)	3.5/5	3.5/5	3.5/5
The quality of policy advice papers (see Note 3)	90% of papers score at least 3/5	90% of papers score at least 3/5	90% of papers score at least 3/5
Investigations into complaints against valuers are completed within 9 months (see Note 4)	80%	80%	80%
Time to approve compliant cadastral survey datasets (see Note 5)	Average of 10 days	Average of 10 days	Measure removed
Percentage of compliant cadastral survey datasets approved within 12 working days (see Note 6)	New measure	New measure	80%
Time to process compliant manual title transactions (see Note 7)	Average of 10 days	Average of 10 days	Measure removed
Percentage of compliant manual title transactions registered within 7 working days (see Note 8)	New measure	New measure	80%
Percentage of compliant subdivision-related new title transactions registered within 8 working days (see Note 9)	New measure	New measure	80%
Landonline system is available to customers in accordance with agreed times (see Note 10)	99.6%	99.6%	Measure removed
The percentage of time Landonline services are available within Landonline's measured hours of availability (see Note 11 and 12)	New measure	New measure	99.6%
Valuers Registration Board satisfaction with support provided by Land Information New Zealand	3.5/5	3.5/5	3.5/5
The percentage of objections to rating valuations that are settled within plus or minus 30% of the original rating valuation	80%	80%	80%
Initial carrying capacity assessments are accepted by Crown Pastoral Lessees in accordance with agreed plan	Achieved	Achieved	Achieved
Percentage of approved cadastral survey datasets requiring correction	Less than 2%	Less than 2%	Less than 2%
The percentage of title transactions requiring correction	Less than 0.2%	Less than 0.2%	Less than 0.2%
Customer satisfaction with Survey and Title services	3.5/5	3.5/5	3.5/5

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Non-Departmental Other Expenses			
Land Liabilities			
This category is intended to achieve the investigation and resolution of land-related liabilities by the Department.			
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	Exempt	Exempt	Exempt

Note 1 - This score reflects the Minister's satisfaction with the overall Ministerial support services of Land Information New Zealand. This score is reported under multiple appropriations.

Note 2 - This score reflects the Minister's satisfaction with the overall policy advice from Land Information New Zealand. This score is reported under multiple appropriations.

Note 3 - The score reflects the quality of all of Land Information New Zealand's policy advice to the Minister for Land Information, not solely policy advice funded by this appropriation.

Note 4 - The measure wording and budget standard was amended in 2025/26 from: "The time to investigate complaints against valuers is maintained or improved" with a budget standard of Achieved to: "Investigations into complaints against valuers are completed within 9 months" with a budget standard of 80%.

Note 5 - The measure "Time to approve compliant cadastral survey datasets" was removed in 2026/27. This measure was replaced by a new measure "Percentage of compliant cadastral survey datasets approved within 12 working days".

Note 6 - This is a new performance measure added for 2026/27. This measure replaces the measure "Time to approve compliant cadastral datasets".

Note 7 - The measure "Time to process compliant manual title transactions" was removed in 2026/27. This measure was replaced by a new measure "Percentage of compliant manual title transactions registered within 7 working days".

Note 8 - This is a new performance measure added for 2026/27. This measure replaces the measure "Time to approve compliant manual title transactions".

Note 9 - This is a new performance measure added for 2026/27.

Note 10 - The measure "Landonline system is available to customers in accordance with agreed times" was removed in 2026/27 because of significant change in methodology. This measure is replaced by a new measure "The percentage of time Landonline services are available within Landonline's measured hours of availability" with a budget standard of 99.6%.

Note 11 - This performance measure was added for 2026/27 to reflect new methodology of assessing availability of Landonline. This measure replaces the measure "Landonline system is available to customers in accordance with agreed times".

Note 12 - The Landonline system will be available to customers from 7am to 9pm Monday to Thursday, 7am to 7pm Friday, and 9am to 5pm Saturday.

End of Year Performance Reporting

Performance information for this appropriation will be reported by Land Information New Zealand in the 2026/27 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						
Baseline Reduction	2026/27	-	(50)	(50)	(50)	(50)
Shared Approach to Back-office Transformation Cost	2024/25	(130)	(130)	(130)	(130)	(130)

Reasons for Change in Appropriation

The increase in this appropriation for 2026/27 is due to a fiscally neutral transfer of \$2 million approved in 2024/25, fully offset by third party revenue increase, in line with the increase in survey and title fees approved by the Cabinet, offset by a \$50,000 reduction in baseline funding, as part of the Budget Savings Initiative process.

Memorandum Account

	2025/26		2026/27
	Budgeted \$000	Estimated Actual \$000	Budget \$000
Survey and Title			
Opening Balance at 1 July	(18,933)	(18,933)	(23,943)
Revenue	128,242	116,147	129,482
Expenses	128,242	121,157	129,482
Transfers and Adjustments	-	-	-
Closing Balance at 30 June	(18,933)	(23,943)	(23,943)

Memorandum accounts record the accumulated balance of surpluses and deficits incurred for outputs provided to third party users of those services on a full cost recovery basis.

Purchase and Preparation of Assets for Possible Use in Future Treaty of Waitangi Settlements (M74) (A11)

Overarching Purpose Statement

The single overarching purpose of this appropriation is to support the Treaty settlement process through providing for the purchase and preparation of assets for potential use in Treaty settlements.

Scope of Appropriation

Non-Departmental Other Expenses

Impairment and loss on sale of assets used in Treaty Settlements

This category is limited to the impairment of the value of assets used in Treaty Settlements and loss on sale expense incurred when disposing of assets used in Treaty settlements.

Preparation of assets

This category is limited to the clearance of built structures, the removal of hazardous material and other works deemed necessary to prepare the asset for possible use in future Treaty of Waitangi settlements.

Non-Departmental Capital Expenditure

Purchase of assets

This category is limited to the purchase of assets for possible use in future Treaty of Waitangi settlements.

Expenses, Revenue and Capital Expenditure

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	30,134	30,134	16,850
Non-Departmental Other Expenses			
Impairment and loss on sale of assets used in Treaty Settlements	10,300	10,300	7,000
Preparation of assets	4,124	4,124	3,850
Non-Departmental Capital Expenditure			
Purchase of assets	15,710	15,710	6,000

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve the efficient and effective purchase and preparation of assets for possible use in future Treaty of Waitangi settlements.

How Performance will be Assessed for this Appropriation

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Ministerial satisfaction with Land Information New Zealand's management of the Treaty Settlement Landbank	3.5/5	3.5/5	3.5/5

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			
Non-Departmental Other Expenses			
Impairment and loss on sale of assets used in Treaty Settlements			
This category is limited to the impairment of the value of assets used in Treaty Settlements and loss on sale expense incurred when disposing of assets used in Treaty settlements.			
An exemption was granted under s 15D(2)(b)(ii) of the Public Finance Act 1989, as additional performance information is unlikely to be informative because this appropriation is solely for the impairment and loss on sale of assets on behalf of the Crown	Exempt	Exempt	Exempt
Preparation of assets			
This category is intended to achieve the efficient and effective preparation of assets for possible use in future Treaty of Waitangi settlements.			
Demolition or remediation work is carried out on Treaty Settlement Landbank properties in accordance with the prioritised plan	Achieved	Achieved	Achieved
Non-Departmental Capital Expenditure			
Purchase of assets			
This category is intended to achieve the efficient and effective purchase of assets for possible use in future Treaty of Waitangi settlements.			
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 s.15D(2)(b)(ii) of the PFA, as additional performance information is unlikely to be informative. On-going exemption was granted under s 15D(3) of the Public Finance Act 1989	Exempt	Exempt	Exempt

End of Year Performance Reporting

Performance information for this appropriation will be reported by Land Information New Zealand in the 2026/27 Annual Report.

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
Hauraki: Finalising the Hako Treaty Settlement	2025/26	300	-	-	-	-

Reasons for Change in Appropriation

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

- purchase of assets decreased by \$9.710 million as a result of an expense transfer of \$9.151 million in 2025/26 due to delays in purchasing property for potential use in Treaty Settlements, and a fiscally neutral of \$700,000 in 2025/26 from Crown Land MCA to ensure major repair activities are correctly classified as capital to comply with the accounting standards. This was offset by a fiscally neutral transfer of \$141,000 in 2025/26 returned to Te Tari Whakatau, as the particular property no longer formed part of the landbank portfolio
- preparation of assets decreased by \$274,000 due to an expense transfer in 2025/26 owing to delays in demolition works due to consent delays and contractor availability
- impairment and loss on sale of assets used in Treaty Settlements decreased by \$3.300 million due to a one-off increase of \$3 million in 2025/26, to cover the potential impairment of landbank properties tagged for demolition and 300,000 for finalising the Hako Treaty Settlement (Hauraki).