

# *Vote Conservation*

---

APPROPRIATION MINISTER(S): Minister of Conservation (M16), Minister for Treaty of Waitangi Negotiations (M74)

DEPARTMENT ADMINISTERING THE VOTE: Department of Conservation (A4)

RESPONSIBLE MINISTER FOR DEPARTMENT OF CONSERVATION: Minister of Conservation

# Details of Appropriations and Capital Injections

## Annual Appropriations and Forecast Permanent Appropriations

Titles and Scopes of Appropriations by Appropriation Type	2023/24		
	Estimates Budget \$000	Supplementary Estimates Budget \$000	Total Budget \$000
<b>Departmental Output Expenses</b>			
<b>Conservation with the Community (M16) (A4)</b> This appropriation is limited to public awareness and educational services, and growing conservation through building partnerships with others, including iwi, councils, community groups, businesses, and individuals.	46,616	7,241	53,857
<b>Crown Contribution to Regional Pest Management (M16) (A4)</b> This appropriation is limited to delivery of services to control weed and animal pests on lands administered by the Department of Conservation to meet statutory good neighbour obligations and negotiated outcomes of regional pest management plans.	3,241	(434)	2,807
<b>Management of Historic Heritage (M16) (A4)</b> This appropriation is limited to the protection and conservation management of historic heritage.	9,758	3,944	13,702
<b>Management of Natural Heritage (M16) (A4)</b> This appropriation is limited to maintaining, restoring and protecting ecosystems, habitats and species.	323,682	(7,964)	315,718
<b>Management of Recreational Opportunities (M16) (A4)</b> This appropriation is limited to recreational facilities and services, and the management of business concessions.	235,758	(3,949)	231,809
<b>Search and Rescue Activities PLA (M16) (A4)</b> This appropriation is limited to search and rescue activities and services as authorised under Section 9(1) of the Land Transport Management Act 2003.	480	356	836
<b>Total Departmental Output Expenses</b>	619,535	(806)	618,729
<b>Departmental Capital Expenditure</b>			
<b>Department of Conservation - Capital Expenditure PLA (M16) (A4)</b> This appropriation is limited to the purchase or development of assets by and for the use of the Department of Conservation, as authorised by section 24(1) of the Public Finance Act 1989.	39,607	-	39,607
<b>Total Departmental Capital Expenditure</b>	39,607	-	39,607
<b>Non-Departmental Output Expenses</b>			
<b>Community Conservation Funds (M16) (A4)</b> This appropriation is limited to grants: for community groups and private landowners to undertake work on public and private land; to provide private land managers with information and advice, or assistance with pest and weed control, fencing and other biodiversity management actions; and to support community biodiversity restoration initiatives.	19,438	(12,409)	7,029
<b>Management Services - Natural and Historic Places (M16) (A4)</b> This appropriation is limited to management services for properties with historical or natural significance, including maintenance work, access for the public and management advice on covenanted properties.	972	49	1,021
<b>Moutoa Gardens/Pākaitore (M16) (A4)</b> This appropriation is limited to the ongoing management and maintenance of the Moutoa Gardens Reserve.	23	22	45
<b>Total Non-Departmental Output Expenses</b>	20,433	(12,338)	8,095

	2023/24		
	Estimates Budget \$000	Supplementary Estimates Budget \$000	Total Budget \$000
Titles and Scopes of Appropriations by Appropriation Type			
<b>Non-Departmental Other Expenses</b>			
<b>Compensation Payments (M16) (A4)</b> This appropriation is limited to making obligatory compensation payments on behalf of the Crown under s 237G(3) of the Resource Management Act 1991 with respect to s 237G(1)(b) of this Act; when land becomes part of the common marine and coastal area and adjoins, or would adjoin if not for an esplanade reserve, any allotment of 4ha or more, and where local authorities apply for redress for loss of divested areas pursuant to s25 of the Marine and Coastal Area (Takutai Moana) Act 2011.	60	-	60
<b>Depreciation - Crown Property, Plant and Equipment (M16) (A4)</b> This appropriation is limited to the depreciation on Crown property, plant and equipment on Crown land administered by the Department of Conservation.	387	-	387
<b>Impairment of Public Conservation Land (M74) (A4)</b> This appropriation is limited to the impairment in value of Public Conservation land to be transferred to iwi as part of Treaty of Waitangi Settlements.	50	-	50
<b>Loss on Disposal of Crown Property, Plant and Equipment (M16) (A4)</b> This appropriation is limited to losses incurred on the disposal of Crown property, plant and equipment, or incurred as a result of correcting departmental land-holding records.	1,600	40,454	42,054
<b>Mātauranga Māori Fund (M16) (A4)</b> This appropriation is limited to making grants to support initiatives to protect traditional Māori knowledge relating to NZ's indigenous biodiversity.	663	247	910
<b>Payment of Rates on Properties for Concessionaires (M16) (A4)</b> This appropriation is limited to the payment of rates: on reserves; conservation areas that are used for private or commercial purposes; and for services provided by a local authority.	1,209	120	1,329
<b>Provision for Bad and Doubtful Debts (M16) (A4)</b> This appropriation is limited to the write-off of debts relating to Crown Revenue.	100	900	1,000
<b>Subscriptions to International Organisations (M16) (A4)</b> This appropriation is limited to meeting annual subscriptions to international conservation organisations.	450	100	550
<b>Vesting of Reserves (M16) (A4)</b> This appropriation is limited to the costs incurred in vesting Crown reserves in third parties, and Crown contributions towards the purchase of reserves by third parties.	150	1,560	1,710
<b>Waikaremoana Lakebed Lease (M16) (A4)</b> This appropriation is limited to payments made under the Lake Waikaremoana Act 1971 for the lease of the lakebed and foreshore for conservation purposes.	241	-	241
<b>Total Non-Departmental Other Expenses</b>	4,910	43,381	48,291
<b>Non-Departmental Capital Expenditure</b>			
<b>Crown Land Acquisitions (M16) (A4)</b> This appropriation is limited to the purchase of property for the Conservation Estate.	1,000	-	1,000
<b>Hump Ridge Great Walk (M16) (A4)</b> This appropriation is limited to the delivery of the Hump Ridge Great Walk project.	2,913	(186)	2,727
<b>Milford Flood Protection (M16) (A4)</b> This appropriation is limited to flood protection works on the Cleddau River at Milford Sound.	-	400	400

	2023/24		
	Estimates Budget \$000	Supplementary Estimates Budget \$000	Total Budget \$000
<b>Titles and Scopes of Appropriations by Appropriation Type</b>			
<b>Pike River Memorial and Museum (M16) (A4)</b> This appropriation is limited to the Pike River memorial, the interpretation centre and museum as historic assets.	921	(921)	-
<b>Purchase and Development of Reserves (M16) (A4)</b> This appropriation is limited to the purchase of conservation land, including the purchase of reserves, and any associated administration costs as provided for under the Reserves Act 1977.	1,800	6,725	8,525
<b>Total Non-Departmental Capital Expenditure</b>	6,634	6,018	12,652
<b>Multi-Category Expenses and Capital Expenditure</b>			
<b>Identification and Implementation of Protection for Natural and Historic Places MCA (M16) (A4)</b> The single overarching purpose of this appropriation is to support protection for natural and historic places.	23,613	(9,843)	13,770
<i>Non-Departmental Output Expenses</i>			
<i>Legal Protection Queen Elizabeth II National Trust</i> This category is limited to identification and implementation of protection of biodiversity on private land.	3,312	100	3,412
<i>Nature Heritage Fund Expenses</i> This category is limited to expenditure incurred on the identification and implementation of protection of indigenous ecosystems on private land.	5,581	(4,417)	1,164
<i>South Island Landless Natives Act</i> This category is limited to the identification and implementation of protection of indigenous ecosystems in Māori ownership on South Island Landless Natives Act (SILNA) land.	4,495	(4,495)	-
<i>Support for Māori Land</i> This category is limited to the identification and implementation of protection of indigenous ecosystems on Māori land, through Ngā Whenua Rāhui and supporting Māori landowners to preserve and grow nature.	6,284	675	6,959
<i>Non-Departmental Capital Expenditure</i>			
<i>Nature Heritage Fund Land Purchases</i> This category is limited to land purchases necessary to protect high value indigenous ecosystems on private land.	3,941	(1,706)	2,235
<b>Policy Advice, Statutory Planning, and Services to Ministers and Statutory Bodies MCA (M16) (A4)</b> The single overarching purpose of this appropriation is to provide policy advice and other services to Ministers and other parties.	17,457	6,667	24,124
<i>Departmental Output Expenses</i>			
<i>Policy Advice</i> This category is limited to the provision of advice (including second opinion advice and contributions to policy advice led by other agencies) to support decision-making by Ministers on government policy matters relating to conservation, including climate change mitigation.	4,137	5,560	9,697
<i>Statutory Planning, Services to Ministers and Statutory Bodies</i> This category is limited to statutory planning and the provision of services to Ministers (other than policy decision making responsibilities) and statutory bodies to enable them to discharge their portfolio and responsibilities.	13,320	1,107	14,427

Titles and Scopes of Appropriations by Appropriation Type	2023/24		
	Estimates Budget \$000	Supplementary Estimates Budget \$000	Total Budget \$000
<b>Provincial Growth Fund - Conservation Projects MCA (M16) (A4)</b> The single overarching purpose of this appropriation is to lift the productivity potential of the regions through conservation-related projects.	11,477	9,897	21,374
<b>Non-Departmental Other Expenses</b>			
<i>Regional Projects</i> This category is limited to expenses incurred on conservation-related projects that contribute to regional development.	10	-	10
<b>Non-Departmental Capital Expenditure</b>			
<i>Infrastructure Projects</i> This category is limited to capital expenditure on conservation-related infrastructure projects that contribute to regional development.	11,467	9,897	21,364
<b>Total Multi-Category Expenses and Capital Expenditure</b>	52,547	6,721	59,268
<b>Total Annual Appropriations and Forecast Permanent Appropriations</b>	743,666	42,976	786,642

## Multi-Year Appropriations

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
<b>Departmental Output Expenses</b>		
<b>Jobs for Nature (M16) (A4)</b> This appropriation is limited to nature-based employment opportunities. Commences: 01 November 2022 Expires: 30 June 2026	Original Appropriation Adjustments to 2022/23 Adjustments for 2023/24 Adjusted Appropriation Actual to 2022/23 Year End Estimated Actual for 2023/24 Estimate for 2024/25 Estimated Appropriation Remaining	173,377 - 2,276 175,653 61,666 80,514 28,108 5,365
<b>Non-Departmental Output Expenses</b>		
<b>Jobs for Nature (M16) (A4)</b> This appropriation is limited to delivering nature-based employment opportunities. Commences: 01 November 2022 Expires: 30 June 2026	Original Appropriation Adjustments to 2022/23 Adjustments for 2023/24 Adjusted Appropriation Actual to 2022/23 Year End Estimated Actual for 2023/24 Estimate for 2024/25 Estimated Appropriation Remaining	94,628 - (2,600) 92,028 31,848 42,146 17,764 270

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
<b>Kermadec Rangitāhua Ocean Sanctuary / Te Kāhui o te Moana o Rangitāhua (M16) (A4)</b> This appropriation is limited to operating expenses, consultation and research in respect of Te Kāhui o Te Moana o Rangitāhua.  Commences: 01 July 2022  Expires: 30 June 2027	Original Appropriation	1,225
	Adjustments to 2022/23	-
	Adjustments for 2023/24	(1,225)
	Adjusted Appropriation	-
	Actual to 2022/23 Year End	-
	Estimated Actual for 2023/24	-
	Estimate for 2024/25	-
	Estimated Appropriation Remaining	-
<b>Mount Ruapehu: Management and Removal of Ski Fields Infrastructure (M16) (A4)</b> This appropriation is limited to the management and operation of infrastructure on the Mount Ruapehu ski fields, and restoration of the environment to its original state.  Commences: 01 October 2023  Expires: 30 June 2028	Original Appropriation	8,500
	Adjustments to 2022/23	-
	Adjustments for 2023/24	-
	Adjusted Appropriation	8,500
	Actual to 2022/23 Year End	-
	Estimated Actual for 2023/24	400
	Estimate for 2024/25	4,500
	Estimated Appropriation Remaining	3,600
<b>Predator Free New Zealand (M16) (A4)</b> This appropriation is limited to contributions towards activities aimed at controlling and eradicating mammalian pests in New Zealand by 2050.  Commences: 01 July 2020  Expires: 30 June 2025	Original Appropriation	29,070
	Adjustments to 2022/23	52,246
	Adjustments for 2023/24	-
	Adjusted Appropriation	81,316
	Actual to 2022/23 Year End	63,590
	Estimated Actual for 2023/24	7,184
	Estimate for 2024/25	10,542
	Estimated Appropriation Remaining	-

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

	2023/24		
	Estimates Budget \$000	Supplementary Estimates Budget \$000	Total Budget \$000
Total Annual Appropriations and Forecast Permanent Appropriations	743,666	42,976	786,642
Total Forecast MYA Departmental Output Expenses	73,238	7,276	80,514
Total Forecast MYA Non-Departmental Output Expenses	63,386	(13,656)	49,730
<b>Total Annual Appropriations and Forecast Permanent Appropriations and Multi-Year Appropriations</b>	<b>880,290</b>	<b>36,596</b>	<b>916,886</b>

## Capital Injection Authorisations

	2023/24		
	Estimates Budget \$000	Supplementary Estimates Budget \$000	Total Budget \$000
Department of Conservation - Capital Injection (M16) (A4)	17,045	(411)	16,634

# Supporting Information

## Part 1 - Vote as a Whole

### 1.2 - Trends in the Vote

#### Summary of Financial Activity

	2023/24				
	Estimates \$000	Supplementary Estimates			Total \$000
		Departmental Transactions \$000	Non- Departmental Transactions \$000	Total Transactions \$000	
<b>Appropriations</b>					
Output Expenses	776,592	6,470	(25,994)	(19,524)	757,068
Benefits or Related Expenses	-	N/A	-	-	-
Borrowing Expenses	-	-	-	-	-
Other Expenses	4,910	-	43,381	43,381	48,291
Capital Expenditure	46,241	-	6,018	6,018	52,259
Intelligence and Security Department Expenses and Capital Expenditure	-	-	N/A	-	-
Multi-Category Expenses and Capital Expenditure (MCA)					
<i>Output Expenses</i>	37,129	6,667	(8,137)	(1,470)	35,659
<i>Other Expenses</i>	10	-	-	-	10
<i>Capital Expenditure</i>	15,408	N/A	8,191	8,191	23,599
<b>Total Appropriations</b>	<b>880,290</b>	<b>13,137</b>	<b>23,459</b>	<b>36,596</b>	<b>916,886</b>
<b>Crown Revenue and Capital Receipts</b>					
Tax Revenue	-	N/A	-	-	-
Non-Tax Revenue	25,196	N/A	2,006	2,006	27,202
Capital Receipts	2,800	N/A	-	-	2,800
<b>Total Crown Revenue and Capital Receipts</b>	<b>27,996</b>	<b>N/A</b>	<b>2,006</b>	<b>2,006</b>	<b>30,002</b>

## Part 2 - Details of Departmental Appropriations

### 2.1 - Departmental Output Expenses

#### Conservation with the Community (M16) (A4)

##### *Scope of Appropriation*

This appropriation is limited to public awareness and educational services, and growing conservation through building partnerships with others, including iwi, councils, community groups, businesses, and individuals.

##### *Expenses and Revenue*

	2023/24		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	46,616	7,241	53,857
Revenue from the Crown	45,036	7,241	52,277
Revenue from Others	1,580	-	1,580

##### *Reasons for Change in Appropriation*

This appropriation increased by \$7.241 million to \$53.857 million for 2023/24 due to:

- \$4.341 million from a fiscally neutral transfer from Departmental Output Expenses Appropriations to realign budgets with updated work plans
- funding received of \$1.880 million to fund Treaty of Waitangi settlement implementation costs
- funding received of \$1.663 million for the Public Sector Pay adjustment, and
- funding transfer of \$1.598 million for a capital to operating expenditure swap in line with the changes to accounting treatment of Software as a Service.

The increase was offset by:

- expense transfers of \$2.219 million from 2023/24 to 2024/25 due to timing of consultation processes with stakeholders, and
- fiscally neutral transfer to Moutoa Gardens/Pākaitore Non-Departmental Output Expenses Appropriation of \$22,000 to reflect the increased funding for the Moutoa Gardens/Pākaitore Reserve Board.

## Crown Contribution to Regional Pest Management (M16) (A4)

### Scope of Appropriation

This appropriation is limited to delivery of services to control weed and animal pests on lands administered by the Department of Conservation to meet statutory good neighbour obligations and negotiated outcomes of regional pest management plans.

### Expenses and Revenue

	2023/24		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	3,241	(434)	2,807
Revenue from the Crown	3,212	(434)	2,778
Revenue from Others	29	-	29

### Reasons for Change in Appropriation

This appropriation decreased by \$434,000 to \$2.807 million for 2023/24 due to a fiscally neutral transfer to Departmental Output Expenses Appropriations to realign budgets with updated work plans.

## Jobs for Nature (M16) (A4)

### Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
<b>Jobs for Nature (M16) (A4)</b> This appropriation is limited to nature-based employment opportunities.  Commences: 01 November 2022  Expires: 30 June 2026	Original Appropriation	173,377
	Adjustments to 2022/23	-
	Adjustments for 2023/24	2,276
	Adjusted Appropriation	175,653
	Actual to 2022/23 Year End	61,666
	Estimated Actual for 2023/24	80,514
	Estimate for 2024/25	28,108
	Estimated Appropriation Remaining	5,365

### Revenue

	Budget \$000
Revenue from the Crown to end of 2024/25	194,321
Revenue from Others to end of 2024/25	94
Total Revenue	194,415

*Reasons for Change in Appropriation*

This appropriation increased by \$2.276 million to \$175.653 million for 2023/24 due to:

- reallocation of Jobs for Nature Ngā Whenua Rāhui funds of \$4 million to future years.

This increase was offset by:

- return of COVID-19 Response and Recovery Funds of \$1.400 million, and
- operating to capital expenditure swap of \$324,000 for the Raukūmara Pae Maunga project.

**Management of Historic Heritage (M16) (A4)***Scope of Appropriation*

This appropriation is limited to the protection and conservation management of historic heritage.

*Expenses and Revenue*

	2023/24		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	9,758	3,944	13,702
Revenue from the Crown	9,682	3,944	13,626
Revenue from Others	76	-	76

*Reasons for Change in Appropriation*

This appropriation increased by \$3.944 million to \$13.702 million for 2023/24 due to:

- \$3.245 million from a fiscally neutral transfer from Departmental Output Expenses Appropriations to realign budgets with updated work plans
- funding transfer of \$484,000 for a capital to operating expenditure swap in line with the changes to accounting treatment of Software as a Service
- expense transfer of \$199,000 from 2022/23 to 2023/24 to protect our cultural heritage, and
- funding received of \$16,000 for the Public Sector Pay adjustment.

## Management of Natural Heritage (M16) (A4)

### *Scope of Appropriation*

This appropriation is limited to maintaining, restoring and protecting ecosystems, habitats and species.

### *Expenses and Revenue*

	2023/24		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	323,682	(7,964)	315,718
Revenue from the Crown	298,723	(7,964)	290,759
Revenue from Others	24,959	-	24,959

### *Reasons for Change in Appropriation*

This appropriation decreased by \$7.964 million to \$315.718 million for 2023/24 due to:

- reduced international visitor numbers (from pre Covid levels) and subsequent reduced revenue of \$28.159 million from the International Visitor Levy
- expense transfers of \$9.253 million from 2023/24 to 2024/25 to align with updated International Visitor Levy funded project timelines
- \$5.681 million from a fiscally neutral transfer to Departmental Output Expenses Appropriations to realign budgets with updated work plans, and
- operating to capital expenditure swap of \$265,000 to fund the Hauraki Gulf Project.

The decrease was offset by:

- funding received of \$11.677 million for the Public Sector Pay adjustment
- Natural Resources cluster underspend of \$10.271 million in 2022/23 retained in 2023/24
- funding transfer of \$8.526 million for a capital to operating expenditure swap in line with the changes to accounting treatment of Software as a Service
- funding received of \$2.400 million for the Conservation Services Programme from industry levies
- capital charge adjustment of \$1.567 million on asset revaluations
- mining compensation received of \$495,000 for biodiversity remediation and enhancement, and
- net expense transfers of \$458,000 to reflect updated project timeframes.

## Management of Recreational Opportunities (M16) (A4)

### *Scope of Appropriation*

This appropriation is limited to recreational facilities and services, and the management of business concessions.

### *Expenses and Revenue*

	2023/24		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	235,758	(3,949)	231,809
Revenue from the Crown	201,446	(3,949)	197,497
Revenue from Others	32,312	-	32,312

### *Reasons for Change in Appropriation*

This appropriation decreased by \$3.949 million to \$231.809 million for 2023/24 due to:

- \$6.991 million from a fiscally neutral transfer to Departmental Output Expenses Appropriations to realign budgets with updated work plans
- reduced international visitor numbers (from pre Covid levels) and subsequent reduced revenue of \$4.053 million from the International Visitor Levy
- expense transfers of \$3.458 million from 2023/24 to 2024/25 to align with updated project timelines
- expense transfers of \$2.195 million from 2023/24 to 2024/25 to align with updated International Visitor Levy funded project timelines, and
- operating funding transfer of \$1.300 million from 2023/24 to 2024/25 for policy and implementation planning for the Milford Opportunities Project.

The decrease was offset by:

- funding received of \$5.475 million for the Public Sector Pay adjustment
- funding transfer of \$5.382 million for a capital to operating expenditure swap in line with the changes to accounting treatment of Software as a Service
- capital charge adjustment of \$1.566 million on asset revaluations
- funding received of \$1.500 million to fund concession fees owing by Ruapehu Alpine Lifts Limited, and
- \$125,000 on Crown Concessions revenue adjustment.

## Search and Rescue Activities PLA (M16) (A4)

### *Scope of Appropriation*

This appropriation is limited to search and rescue activities and services as authorised under Section 9(1) of the Land Transport Management Act 2003.

### *Expenses and Revenue*

	2023/24		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	480	356	836
Revenue from the Crown	66	770	836
Revenue from Others	414	(414)	-

### *Reasons for Change in Appropriation*

This appropriation increased by \$356,000 to \$836,000 for 2023/24 due to:

- carry forward of \$181,000 funding from 2022/23, and
- \$175,000 from a fiscally neutral transfer from Departmental Output Expenses Appropriations to realign budgets with updated work plans.

## 2.3 - Departmental Capital Expenditure and Capital Injections

### Department of Conservation - Capital Expenditure PLA (M16) (A4)

#### *Scope of Appropriation*

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

#### *Capital Injections and Movements in Departmental Net Assets*

#### **Department of Conservation**

Details of Net Asset Schedule	2023/24 Main Estimates Projections \$000	2023/24 Supplementary Estimates Projections \$000	Explanation of Projected Movements in 2023/24
Opening Balance	859,396	947,321	Supplementary Estimates opening balance reflects the audited results as at 30 June 2023.
Capital Injections	17,045	16,634	Capital injection decreased by \$411,000 in 2023/24 due to: adjustment of \$1 million as a result of correcting capital drawdown for Whakapapa Three Waters compliance and infrastructure, offset by operating to capital expenditure swaps of \$324,000 for the Raukūmara Pae Maunga project and \$265,000 for the Hauraki Gulf Project.
Capital Withdrawals	(1,727)	(19,068)	Capital withdrawals were required in 2023/24 to reflect capital to operating swap for a change in accounting treatment of Software as a Service of \$16.801 million and for the Cleddau River flood protection of \$400,000, and a funding drawdown of \$140,000 for the Hump Ridge Great Walk.
Surplus to be Retained (Deficit Incurred)	(2,000)	(2,000)	Forecasted deficit.
Other Movements	-	-	
<b>Closing Balance</b>	<b>872,714</b>	<b>942,887</b>	

## Part 3 - Details of Non-Departmental Appropriations

### 3.1 - Non-Departmental Output Expenses

#### Community Conservation Funds (M16) (A4)

##### *Scope of Appropriation*

This appropriation is limited to grants: for community groups and private landowners to undertake work on public and private land; to provide private land managers with information and advice, or assistance with pest and weed control, fencing and other biodiversity management actions; and to support community biodiversity restoration initiatives.

##### *Reasons for Change in Appropriation*

This appropriation decreased by \$12.409 million to \$7.029 million for 2023/24 due to:

- expense transfers of \$11.308 million to 2024/25 due to delays owing to private landowner/community group involvement in projects, volunteer availability to complete project setup and implementation and unfavourable weather events impacting seasonal planting and pest management cycles, and
- adjustment to offset unappropriated expenditure of \$1.101 million in 2022/23.

#### Jobs for Nature (M16) (A4)

##### *Scope of Appropriation and Expenses*

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
<b>Jobs for Nature (M16) (A4)</b> This appropriation is limited to delivering nature-based employment opportunities.  Commences: 01 November 2022  Expires: 30 June 2026	Original Appropriation	94,628
	Adjustments to 2022/23	-
	Adjustments for 2023/24	(2,600)
	Adjusted Appropriation	92,028
	Actual to 2022/23 Year End	31,848
	Estimated Actual for 2023/24	42,146
	Estimate for 2024/25	17,764
	Estimated Appropriation Remaining	270

##### *Reasons for Change in Appropriation*

This appropriation decreased by \$2.600 million to \$92.028 million for 2023/24 due to reallocation of Jobs for Nature Ngā Whenua Rāhui funds of \$4 million to future years (decrease), offset by an adjustment of \$1.400 million on previously returned COVID-19 Response and Recovery Funds (increase).

## Management Services - Natural and Historic Places (M16) (A4)

### *Scope of Appropriation*

This appropriation is limited to management services for properties with historical or natural significance, including maintenance work, access for the public and management advice on covenanted properties.

### *Reasons for Change in Appropriation*

This appropriation increased by \$49,000 to \$1.021 million for 2023/24 due to expense transfers to reflect the delays in the consultation and engagement process with stakeholders.

## Mount Ruapehu: Management and Removal of Ski Fields Infrastructure (M16) (A4)

### *Scope of Appropriation and Expenses*

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
<b>Mount Ruapehu: Management and Removal of Ski Fields Infrastructure (M16) (A4)</b> This appropriation is limited to the management and operation of infrastructure on the Mount Ruapehu ski fields, and restoration of the environment to its original state.	Original Appropriation	8,500
	Adjustments to 2022/23	-
	Adjustments for 2023/24	-
	Adjusted Appropriation	8,500
Commences: 01 October 2023	Actual to 2022/23 Year End	-
Expires: 30 June 2028	Estimated Actual for 2023/24	400
	Estimate for 2024/25	4,500
	Estimated Appropriation Remaining	3,600

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

This appropriation is intended to achieve the management and removal of ski field infrastructure on Mount Ruapehu, and subsequent restoration of the environment.

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

Assessment of Performance	2023/24		
	Estimates Standard	Supplementary Estimates Standard	Total Standard
Project milestones are met (see Note 1)	-	Meets	Meets

Note 1 - This is a new performance indicator and was chosen as it reflects the project management approach being taken.

### *End of Year Performance Reporting*

Performance information for this appropriation will be reported by the Minister of Conservation in the Vote Conservation Non-Departmental Appropriations report.

### *Reasons for Change in Appropriation*

This multi-year appropriation was established in 2023/24 to provide funding for removal of redundant infrastructure and subsequent restoration work on the Mount Ruapehu ski fields.

## **Moutoa Gardens/Pākaitore (M16) (A4)**

### *Scope of Appropriation*

This appropriation is limited to the ongoing management and maintenance of the Moutoa Gardens Reserve.
--

### *Reasons for Change in Appropriation*

This appropriation increased by \$22,000 to \$45,000 for 2023/24 due to a fiscally neutral transfer from Conservation with the Community Departmental Output Expenses Appropriation to reflect the increased funding for the Moutoa Gardens/Pākaitore Reserve Board.

## 3.4 - Non-Departmental Other Expenses

### Loss on Disposal of Crown Property, Plant and Equipment (M16) (A4)

#### *Scope of Appropriation*

This appropriation is limited to losses incurred on the disposal of Crown property, plant and equipment, or incurred as a result of correcting departmental land-holding records.

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

This appropriation is intended to achieve the provision for losses incurred on the disposal of Crown property, plant and equipment.

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

	2023/24		
	Estimates Standard	Supplementary Estimates Standard	Total Standard
Assessment of Performance			
The number of land-holding records corrected during the year (see Note 1)	Exempt	6	6

Note 1 - The appropriation increased during the 2023/24 financial year, and therefore no longer exempt from reporting. The previous performance measure was reintroduced to enable comparison with performance in prior years.

#### *End of Year Performance Reporting*

Performance information for this appropriation will be reported by the Minister of Conservation in the Vote Conservation Non-Departmental Appropriations report.

#### *Reasons for Change in Appropriation*

This appropriation increased by \$40.454 million to \$42.054 million for 2023/24 due to:

- funding received of \$35 million for the transfer of ownership of the Dolomite Point Experience Centre and ancillary assets to third-parties
- adjustment of \$5 million as a result of correcting Crown land-holding records, and
- net expense transfers of \$454,000 to 2024/25 for transfers of land awaiting completion of legal and administrative processes.

### Mātauranga Māori Fund (M16) (A4)

#### *Scope of Appropriation*

This appropriation is limited to making grants to support initiatives to protect traditional Māori knowledge relating to NZ's indigenous biodiversity.

#### *Reasons for Change in Appropriation*

This appropriation increased by \$247,000 to \$910,000 for 2023/24 due to a reallocation of funding between years to align the timing of grant payments.

## Payment of Rates on Properties for Concessionaires (M16) (A4)

### *Scope of Appropriation*

This appropriation is limited to the payment of rates: on reserves; conservation areas that are used for private or commercial purposes; and for services provided by a local authority.

### *Reasons for Change in Appropriation*

This appropriation increased by \$120,000 to \$1.329 million for 2023/24 due to increased rates expenses driven by higher land ratings values and for rates on new properties.

## Provision for Bad and Doubtful Debts (M16) (A4)

### *Scope of Appropriation*

This appropriation is limited to the write-off of debts relating to Crown Revenue.

### *Reasons for Change in Appropriation*

This appropriation increased by \$900,000 to \$1 million for 2023/24 due to an expected increase in non-payment of Crown debts.

## Subscriptions to International Organisations (M16) (A4)

### *Scope of Appropriation*

This appropriation is limited to meeting annual subscriptions to international conservation organisations.

### *Reasons for Change in Appropriation*

This appropriation increased by \$100,000 to \$550,000 for 2023/24 due to increased subscription fees to international organisations and foreign exchange rate movements.

## Vesting of Reserves (M16) (A4)

### *Scope of Appropriation*

This appropriation is limited to the costs incurred in vesting Crown reserves in third parties, and Crown contributions towards the purchase of reserves by third parties.

### *Reasons for Change in Appropriation*

This appropriation increased by \$1.560 million to \$1.710 million for 2023/24 due to expense transfers from 2022/23 to reflect the timing in the vesting of reserves to third parties.

## 3.5 - Non-Departmental Capital Expenditure

### Hump Ridge Great Walk (M16) (A4)

#### *Scope of Appropriation*

This appropriation is limited to the delivery of the Hump Ridge Great Walk project.

#### *Reasons for Change in Appropriation*

This appropriation decreased by \$186,000 to \$2.727 million for 2023/24 due to net transfers of \$326,000 as a result of delays caused by limited availability of contractors, resourcing constraints and weather impacts (decrease), offset by contingency funding drawdown of \$140,000 (increase).

### Milford Flood Protection (M16) (A4)

#### *Scope of Appropriation*

This appropriation is limited to flood protection works on the Cleddau River at Milford Sound.

#### *Capital Expenditure*

	2023/24		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	-	400	400

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

This appropriation is intended to achieve flood protection works on the Cleddau River at Milford Sound.

#### *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*

This appropriation increased to \$400,000 for 2023/24 due to reprioritisation of funding for repairing damage caused by Cleddau River flood.

## **Pike River Memorial and Museum (M16) (A4)**

### *Scope of Appropriation*

This appropriation is limited to the Pike River memorial, the interpretation centre and museum as historic assets.

### *Reasons for Change in Appropriation*

This appropriation decreased by \$921,000 to nil for 2023/24 due to expense transfers of \$921,000 from 2023/24 to 2024/25 as redevelopment of the site has been delayed due to ongoing consultations with stakeholders.

## **Purchase and Development of Reserves (M16) (A4)**

### *Scope of Appropriation*

This appropriation is limited to the purchase of conservation land, including the purchase of reserves, and any associated administration costs as provided for under the Reserves Act 1977.

### *Reasons for Change in Appropriation*

This appropriation increased by \$6.725 million to \$8.525 million for 2023/24 due to the Reserve Trust balance brought forward from 2022/23 to 2023/24. The Reserve Trust bank account is funded by the disposal of reserves and is available for the purchase and development of reserves.

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

## 4 - Multi-Category Expenses and Capital Expenditure

### Identification and Implementation of Protection for Natural and Historic Places (M16) (A4)

#### *Overarching Purpose Statement*

The single overarching purpose of this appropriation is to support protection for natural and historic places.

#### *Scope of Appropriation*

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

###### *Legal Protection Queen Elizabeth II National Trust*

This category is limited to identification and implementation of protection of biodiversity on private land.

###### *Nature Heritage Fund Expenses*

This category is limited to expenditure incurred on the identification and implementation of protection of indigenous ecosystems on private land.

###### *South Island Landless Natives Act*

This category is limited to the identification and implementation of protection of indigenous ecosystems in Māori ownership on South Island Landless Natives Act (SILNA) land.

###### *Support for Māori Land*

This category is limited to the identification and implementation of protection of indigenous ecosystems on Māori land, through Ngā Whenua Rāhui and supporting Māori landowners to preserve and grow nature.

##### **Non-Departmental Capital Expenditure**

###### *Nature Heritage Fund Land Purchases*

This category is limited to land purchases necessary to protect high value indigenous ecosystems on private land.

*Expenses, Revenue and Capital Expenditure*

	2023/24		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
<b>Total Appropriation</b>	<b>23,613</b>	<b>(9,843)</b>	<b>13,770</b>
<b>Non-Departmental Output Expenses</b>			
Legal Protection Queen Elizabeth II National Trust	3,312	100	3,412
Nature Heritage Fund Expenses	5,581	(4,417)	1,164
South Island Landless Natives Act	4,495	(4,495)	-
Support for Māori Land	6,284	675	6,959
<b>Non-Departmental Capital Expenditure</b>			
Nature Heritage Fund Land Purchases	3,941	(1,706)	2,235

*Reasons for Change in Appropriation*

This appropriation decreased by \$9.843 million to \$13.770 million for 2023/24 due to:

- South Island Landless Natives Act expense transfers of \$4.495 million due to delays in owners' agreement to offers made by the Department
- Nature Heritage Fund expense transfers of \$4.417 million due to delays and contractor availability, and
- Nature Heritage Fund Land Purchases expense transfers of \$1.706 million due to delays in consultation with stakeholders.

The decrease was offset by:

- Support for Māori Land carry forward of \$630,000 underspent funding from 2022/23
- Legal Protection Queen Elizabeth II National Trust expense transfers of \$100,000 to reflect contractual commitments, and
- Support for Māori Land expense transfers of \$45,000 due to delays in negotiations with third parties and complexities in engaging with land trusts of multiple-owned private land.

## Policy Advice, Statutory Planning, and Services to Ministers and Statutory Bodies (M16) (A4)

### Overarching Purpose Statement

The single overarching purpose of this appropriation is to provide policy advice and other services to Ministers and other parties.

### Scope of Appropriation

#### Departmental Output Expenses

##### Policy Advice

This category is limited to the provision of advice (including second opinion advice and contributions to policy advice led by other agencies) to support decision-making by Ministers on government policy matters relating to conservation, including climate change mitigation.

##### Statutory Planning, Services to Ministers and Statutory Bodies

This category is limited to statutory planning and the provision of services to Ministers (other than policy decision making responsibilities) and statutory bodies to enable them to discharge their portfolio and responsibilities.

### Expenses, Revenue and Capital Expenditure

	2023/24		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
<b>Total Appropriation</b>	<b>17,457</b>	<b>6,667</b>	<b>24,124</b>
<b>Departmental Output Expenses</b>			
Policy Advice	4,137	5,560	9,697
Statutory Planning, Services to Ministers and Statutory Bodies	13,320	1,107	14,427
<b>Funding for Departmental Output Expenses</b>			
<b>Revenue from the Crown</b>	<b>17,362</b>	<b>6,667</b>	<b>24,029</b>
Policy Advice	4,117	5,560	9,677
Statutory Planning, Services to Ministers and Statutory Bodies	13,245	1,107	14,352
<b>Revenue from Others</b>	<b>95</b>	<b>-</b>	<b>95</b>
Policy Advice	20	-	20
Statutory Planning, Services to Ministers and Statutory Bodies	75	-	75

### Reasons for Change in Appropriation

This appropriation increased by \$6.667 million to \$24.124 million for 2023/24 due to:

- \$5.345 million from fiscally neutral transfer from Departmental Output Expenses Appropriations to realign budgets with updated work plans
- funding transfer of \$614,000 for a capital to operating expenditure swap in line with the changes to accounting treatment of Software as a Service

- net expense transfers of \$558,000 due to delays in the Hauraki Gulf Marine Protection legislative processes and the Kermadec/Rangitāhua Ocean Sanctuary stakeholder consultations, and
- funding received of \$150,000 for the Public Sector Pay adjustment.

## Provincial Growth Fund - Conservation Projects (M16) (A4)

### *Overarching Purpose Statement*

The single overarching purpose of this appropriation is to lift the productivity potential of the regions through conservation-related projects.

### *Scope of Appropriation*

#### **Non-Departmental Other Expenses**

##### *Regional Projects*

This category is limited to expenses incurred on conservation-related projects that contribute to regional development.

#### **Non-Departmental Capital Expenditure**

##### *Infrastructure Projects*

This category is limited to capital expenditure on conservation-related infrastructure projects that contribute to regional development.

### *Expenses, Revenue and Capital Expenditure*

	2023/24		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
<b>Total Appropriation</b>	<b>11,477</b>	<b>9,897</b>	<b>21,374</b>
<b>Non-Departmental Other Expenses</b>			
Regional Projects	10	-	10
<b>Non-Departmental Capital Expenditure</b>			
Infrastructure Projects	11,467	9,897	21,364

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

This appropriation is intended to achieve the completion of projects approved by the Provincial Growth Fund and which are managed by the Department of Conservation.

*How Performance will be Assessed for this Appropriation*

Assessment of Performance	2023/24		
	Estimates Standard	Supplementary Estimates Standard	Total Standard
<b>Infrastructure Projects</b>			
This category is intended to achieve the completion of conservation-related infrastructure projects that contribute to regional development.			
Infrastructure projects milestones met (see Note 1)	Exempt	Meets	Meets

Note 1 - The appropriation increased during the 2023/24 financial year, and therefore no longer exempt from reporting. The previous performance measure was reintroduced to enable comparison with performance in prior years.

*End of Year Performance Reporting*

Performance information for this appropriation will be reported by the Department of Conservation in the Annual Report.

*Reasons for Change in Appropriation*

This appropriation increased by \$9.897 million to \$21.374 million for 2023/24 due to:

- net expense transfers of \$7.397 million from 2022/23 for the Dolomite Point Redevelopment Project, and
- funding received of \$2.500 million from the Provincial Growth Fund for the Dolomite Point Redevelopment Project.