

Vote Environment

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

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

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

Details of Appropriations and Capital Injections

Annual Appropriations and Forecast Permanent Appropriations

| Titles and Scopes of Appropriations by Appropriation Type | 2025/26 | | |
|---|------------------------|--------------------------------------|--------------------|
| | Estimates Budget \$000 | Supplementary Estimates Budget \$000 | Total Budget \$000 |
| Departmental Output Expenses | | | |
| Climate Change Chief Executives Board (M12) (A15) This appropriation is limited to policy and implementation advice to support the Climate Change Chief Executives Board to carry out its functions. | 3,742 | (500) | 3,242 |
| Improving New Zealand's Environment (M29) (A15) This appropriation is limited to the development and provision of policy advice and other support to Ministers on environmental matters, the implementation of policy and the monitoring of domestic environmental management and educational programmes. | 128,424 | 8,996 | 137,420 |
| Managing Climate Change in New Zealand (M12) (A15) This appropriation is limited to policy advice, reporting, operations, and stewardship of matters relating to climate change. | 46,399 | (3,500) | 42,899 |
| Total Departmental Output Expenses | 178,565 | 4,996 | 183,561 |
| Departmental Capital Expenditure | | | |
| Ministry for the Environment - Capital Expenditure PLA (M29) (A15) This appropriation is limited to the purchase or development of assets by and for the use of the Ministry for the Environment, as authorised by section 24(1) of the Public Finance Act 1989. | 800 | - | 800 |
| Total Departmental Capital Expenditure | 800 | - | 800 |
| Non-Departmental Output Expenses | | | |
| Administration of New Zealand Units held on Trust (M12) (A15) This appropriation is limited to the application for and holding on trust of New Zealand Units on behalf of the future owners of Crown Forest Licensed land. | 177 | - | 177 |
| Climate Change Commission - Advisory and Monitoring Function (M12) (A15) This appropriation is limited to the establishment and operations of the Climate Change Commission in accordance with its statutory purposes and functions. | 15,504 | - | 15,504 |
| Emissions Trading Scheme (M12) (A15) This appropriation is limited to the implementation and operation of the New Zealand Emissions Trading Scheme and maintenance of a register to enable the holding and transfer of climate change units. | 6,785 | - | 6,785 |
| Environmental Protection Authority functions (M29) (A15) This appropriation is limited to the provision of the Environmental Protection Authority's regulatory and other statutory functions. | 33,831 | - | 33,831 |
| Total Non-Departmental Output Expenses | 56,297 | - | 56,297 |

| | 2025/26 | | |
|---|------------------------------|---|--------------------------|
| | Estimates Budget \$000 | Supplementary Estimates Budget \$000 | Total Budget \$000 |
| Titles and Scopes of Appropriations by Appropriation Type | | | |
| Non-Departmental Other Expenses | | | |
| Allocation of New Zealand Units (M12) (A15) This appropriation is limited to the granting of New Zealand Units to sectors of the New Zealand Economy. | 2,045,700 | (509,200) | 1,536,500 |
| Exclusive Economic Zone Major Prosecutions Fund (M29) (A15) This appropriation is limited to major prosecutions relating to activities regulated under the Exclusive Economic Zone and Continental Shelf (Environmental Effects) Act 2012. | - | 500 | 500 |
| Framework Convention on Climate Change (M12) (A15) New Zealand's contribution to the United Nations Framework Convention on Climate Change. | 250 | - | 250 |
| Fresh Start for Fresh Water: Waikato River Clean-up Fund (M29) (A15) This appropriation is limited to funding for the Waikato River Clean-up Fund for the restoration and protection of the health and wellbeing of the Waikato River for future generations. | 3,910 | - | 3,910 |
| Impairment of Debt Relating to Climate Change Activities (M12) (A15) This appropriation is limited to the impairment and write down of Crown debt arising from Climate Change related activities. | 147,000 | - | 147,000 |
| Impairment of Debt Relating to Environment Activities (M29) (A15) This appropriation is limited to the impairment and write down of Crown debt arising from Environment related activities excluding Climate Change. | 5,000 | - | 5,000 |
| International Subscriptions (M29) (A15) This appropriation is limited to subscriptions to International Environmental Agreements. | 230 | - | 230 |
| Loss on Sale of New Zealand Units (M12) (A15) This appropriation is limited to the loss on sale of New Zealand Units. | 40,000 | - | 40,000 |
| Te Pou Tupua (M29) (A15) This appropriation is limited to the Crown contribution to support Te Pou Tupua (the Whanganui River Guardian) functions. | 77 | - | 77 |
| United Nations Environment Programme (M29) (A15) New Zealand's membership of the United Nations Environment Programme. | 804 | - | 804 |
| Waikato River Co-Governance (M29) (A15) This appropriation is limited to the governance and operational costs of Waikato River co-governance. | 1,195 | - | 1,195 |
| Total Non-Departmental Other Expenses | 2,244,166 | (508,700) | 1,735,466 |

| | 2025/26 | | |
|---|------------------------------|---|--------------------------|
| | Estimates Budget \$000 | Supplementary Estimates Budget \$000 | Total Budget \$000 |
| Titles and Scopes of Appropriations by Appropriation Type | | | |
| Multi-Category Expenses and Capital Expenditure | | | |
| Product Stewardship MCA (M29) (A15) | 65,610 | - | 65,610 |
| The single overarching purpose of this appropriation is to encourage redesign, reduction, reuse, recycling, recovery or appropriate treatment and disposal to manage the environmental harm arising from priority products through product stewardship. | | | |
| Departmental Output Expenses | | | |
| <i>Product stewardship administration</i> | 1,154 | - | 1,154 |
| This category is limited to administering, implementing, monitoring, and enforcing the product stewardship scheme. | | | |
| Non-Departmental Output Expenses | | | |
| <i>Tyre stewardship fee disbursements</i> | 64,456 | - | 64,456 |
| This category is limited to the management and operation by non-government organisations of accredited tyre stewardship schemes. | | | |
| Waste Minimisation MCA (M29) (A15) | 288,080 | (18,315) | 269,765 |
| The single overarching purpose of this appropriation is to protect the environment. | | | |
| Departmental Output Expenses | | | |
| <i>Environment Work Programme</i> | 15,223 | (1,550) | 13,673 |
| This category is limited to the provision of policy advice, implementation and other support to Ministers on environmental matters. | | | |
| <i>Waste Minimisation Administration</i> | 13,102 | 1,550 | 14,652 |
| This category is limited to the collection and administration of the Waste Disposal Levy and assessing and monitoring costs relating to projects considered or approved for funding from the Waste Disposal Levy. | | | |
| Non-Departmental Output Expenses | | | |
| <i>Contestable Waste Minimisation Fund</i> | 34,308 | (4,308) | 30,000 |
| This category is limited to grants for waste minimisation initiatives. | | | |
| <i>Environmental Investment Fund</i> | 97,586 | (8,209) | 89,377 |
| This category is limited to funding activities that reduce environmental harm or increase environmental benefits, including (but not limited to) improving water quality, capability development, managing emergency waste and remediation of contaminated sites. | | | |
| Non-Departmental Other Expenses | | | |
| <i>Waste Disposal Levy Disbursements to Territorial Local Authorities</i> | 127,861 | (5,798) | 122,063 |
| This category is limited to payments to territorial local authorities of their proportion of the Waste Disposal Levy as prescribed under the Waste Minimisation Act 2008. | | | |
| Total Multi-Category Expenses and Capital Expenditure | 353,690 | (18,315) | 335,375 |
| Total Annual Appropriations and Forecast Permanent Appropriations | 2,833,518 | (522,019) | 2,311,499 |

Multi-Year Appropriations

| Type, Title, Scope and Period of Appropriations | Appropriations, Adjustments and Use | \$000 |
|--|-------------------------------------|--------|
| Non-Departmental Output Expenses | | |
| Fresh Start for Fresh Water: Rotorua Te Arawa Lakes Programme (M29) (A15) This appropriation is limited to maintaining and improving the water quality of the Rotorua Lakes. Commences: 01 July 2025 Expires: 30 June 2030 | Original Appropriation | 875 |
| | Adjustments to 2024/25 | - |
| | Adjustments for 2025/26 | 4,442 |
| | Adjusted Appropriation | 5,317 |
| | Actual to 2024/25 Year End | - |
| | Estimated Actual for 2025/26 | 1,800 |
| | Estimate for 2026/27 | 1,800 |
| | Estimated Appropriation Remaining | 1,717 |
| Supporting Equitable Transitions and Climate Resilience for Māori (M12) (A15) This appropriation is limited to contributing to equitable transitions for communities through New Zealand's climate response. Commences: 01 July 2022 Expires: 30 June 2027 | Original Appropriation | 1,000 |
| | Adjustments to 2024/25 | 13,000 |
| | Adjustments for 2025/26 | - |
| | Adjusted Appropriation | 14,000 |
| | Actual to 2024/25 Year End | 930 |
| | Estimated Actual for 2025/26 | 12,660 |
| | Estimate for 2026/27 | 410 |
| | Estimated Appropriation Remaining | - |

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

| | 2025/26 | | |
|--|------------------------|--------------------------------------|--------------------|
| | Estimates Budget \$000 | Supplementary Estimates Budget \$000 | Total Budget \$000 |
| Total Annual Appropriations and Forecast Permanent Appropriations | 2,833,518 | (522,019) | 2,311,499 |
| Total Forecast MYA Non-Departmental Output Expenses | 10,375 | 4,085 | 14,460 |
| Total Annual Appropriations and Forecast Permanent Appropriations and Multi-Year Appropriations | 2,843,893 | (517,934) | 2,325,959 |

Capital Injection Authorisations

| | 2025/26 | | |
|--|------------------------|--------------------------------------|--------------------|
| | Estimates Budget \$000 | Supplementary Estimates Budget \$000 | Total Budget \$000 |
| Ministry for the Environment - Capital Injection (M29) (A15) | - | - | - |

Supporting Information

Part 1 - Vote as a Whole

1.2 - Trends in the Vote

Summary of Financial Activity

| | 2025/26 | | | | |
|---|--------------------|---------------------------------------|---|--------------------------------|------------------|
| | Estimates \$000 | Supplementary Estimates | | | Total \$000 |
| | | Departmental Transactions \$000 | Non- Departmental Transactions \$000 | Total Transactions \$000 | |
| Appropriations | | | | | |
| Output Expenses | 245,237 | 4,996 | 4,085 | 9,081 | 254,318 |
| Benefits or Related Expenses | - | N/A | - | - | - |
| Borrowing Expenses | - | - | - | - | - |
| Other Expenses | 2,244,166 | - | (508,700) | (508,700) | 1,735,466 |
| Capital Expenditure | 800 | - | - | - | 800 |
| Intelligence and Security Department Expenses and Capital Expenditure | - | - | N/A | - | - |
| Multi-Category Expenses and Capital Expenditure (MCA) | | | | | |
| <i>Output Expenses</i> | 225,829 | - | (12,517) | (12,517) | 213,312 |
| <i>Other Expenses</i> | 127,861 | - | (5,798) | (5,798) | 122,063 |
| <i>Capital Expenditure</i> | - | N/A | - | - | - |
| Total Appropriations | 2,843,893 | 4,996 | (522,930) | (517,934) | 2,325,959 |
| Crown Revenue and Capital Receipts | | | | | |
| Tax Revenue | - | N/A | - | - | - |
| Non-Tax Revenue | 2,906,693 | N/A | (1,226,195) | (1,226,195) | 1,680,498 |
| Capital Receipts | - | N/A | - | - | - |
| Total Crown Revenue and Capital Receipts | 2,906,693 | N/A | (1,226,195) | (1,226,195) | 1,680,498 |

Part 2 - Details of Departmental Appropriations

2.1 - Departmental Output Expenses

Climate Change Chief Executives Board (M12) (A15)

Scope of Appropriation

This appropriation is limited to policy and implementation advice to support the Climate Change Chief Executives Board to carry out its functions.

Reasons for Change in Appropriation

This appropriation decreased by \$500,000 to \$3.242 million for 2025/26 due to a fiscally neutral transfer to the Departmental Output Expense: Improving New Zealand's Environment to meet increased provision of service costs related to staffing needs for Resource Management reform implementation work.

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

Scope of Appropriation

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

Expenses and Revenue

| | 2025/26 | | |
|------------------------|--------------------|-------------------------------------|----------------|
| | Estimates \$000 | Supplementary Estimates \$000 | Total \$000 |
| Total Appropriation | 128,424 | 8,996 | 137,420 |
| Revenue from the Crown | 127,617 | 8,996 | 136,613 |
| Revenue from Others | 807 | - | 807 |

Components of the Appropriation

| | 2025/26 | | |
|--|--------------------|-------------------------------------|----------------|
| | Estimates \$000 | Supplementary Estimates \$000 | Total \$000 |
| Resource Management Reforms | 79,584 | 31,187 | 110,771 |
| Waste and Resource Efficiency | 11,798 | (6,896) | 4,902 |
| Supporting Other Environmental Policies and programmes | 37,042 | (15,295) | 21,747 |
| Total | 128,424 | 8,996 | 137,420 |

How Performance will be Assessed and End of Year Reporting Requirements

| Assessment of Performance | 2025/26 | | |
|---|--------------------|----------------------------------|----------------|
| | Estimates Standard | Supplementary Estimates Standard | Total Standard |
| Introduce the Planning Bill and Natural Environment Bill by December 2025 | New measure | Achieved | Achieved |
| Enact the Resource Management (Consenting and Other System Changes) Amendment Bill | New measure | Achieved | Achieved |
| National Direction package under the Resource Management Act is progressed to Cabinet for decision with the aim of removing planning barriers for infrastructure, development and primary sector activities and making consenting less complex and costly | New measure | Achieved | Achieved |
| Complete Programme Business Case to enable the Ministry to efficiently and effectively deliver the reform of the planning system | New measure | Achieved | Achieved |

Reasons for Change in Appropriation

This appropriation increased by \$8.996 million to \$137.420 million for 2025/26 due to:

- an expense transfer of \$4.696 million from 2024/25 in relation to support development of a suite of National Direction instruments, Freshwater Farm Plans and Crown Response to Water Rights Litigation: Freshwater related reforms, and
- a fiscally neutral transfer of \$4.300 million from other Departmental Climate Change related appropriation to meet increased provision of service costs related to staffing needs for Resource Management reform implementation work.

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

Scope of Appropriation

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

Expenses and Revenue

| | 2025/26 | | |
|------------------------|-----------------|-------------------------------|-------------|
| | Estimates \$000 | Supplementary Estimates \$000 | Total \$000 |
| Total Appropriation | 46,399 | (3,500) | 42,899 |
| Revenue from the Crown | 46,251 | (3,500) | 42,751 |
| Revenue from Others | 148 | - | 148 |

Components of the Appropriation

| | 2025/26 | | |
|---|--------------------|-------------------------------------|----------------|
| | Estimates \$000 | Supplementary Estimates \$000 | Total \$000 |
| Climate Change Mitigation work programme | 26,248 | 4,098 | 30,346 |
| Climate Change Adaptation work programme | 10,257 | 369 | 10,626 |
| Supporting Other Climate Change Policies and programmes | 9,894 | (7,967) | 1,927 |
| Total | 46,399 | (3,500) | 42,899 |

How Performance will be Assessed and End of Year Reporting Requirements

| | 2025/26 | | |
|--|-----------------------|--|-------------------|
| | Estimates Standard | Supplementary Estimates Standard | Total Standard |
| Assessment of Performance | | | |
| Māori Climate Action | | | |
| Collaborate with Pou Take Ahuarangi to ensure the successful delivery of the joint work programme and ensure compliance with the deed of funding | Achieved | Measure removed | Measure removed |
| Collaborate with pan-Māori groups to ensure delivery of climate and planning system work programmes as per contracted milestones (see Note 1) | New measure | Achieved | Achieved |

Note 1 - Performance measure was updated to better reflect the funding under Māori Climate Action.

Reasons for Change in Appropriation

This appropriation decreased by \$3.500 million to \$42.899 million for 2025/26. This is due to a fiscally neutral transfer of \$3.800 million to Departmental Output Expense: Improving New Zealand's Environment appropriation to meet increased provision of service costs related to staffing needs for Resource Management reform implementation work. This transfer is partially offset by an expense transfer of \$300,000 from 2024/25 to meet the cost of the Waitangi Tribunal hearings.

Part 3 - Details of Non-Departmental Appropriations

3.1 - Non-Departmental Output Expenses

Environmental Protection Authority functions (M29) (A15)

Scope of Appropriation

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

How Performance will be Assessed and End of Year Reporting Requirements

| | 2025/26 | | |
|--|--------------------|----------------------------------|----------------|
| | Estimates Standard | Supplementary Estimates Standard | Total Standard |
| Assessment of Performance | | | |
| Number of higher complexity, quantitatively assessed (Category B and Category C) hazardous substances applications decided | 7 | 9 | 9 |
| Number of hazardous substances applications yet to be decided | 103 | 60 | 60 |
| Number of offshore facilities inspected | 5 | 6 | 6 |

End of Year Performance Reporting

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

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

Scope of Appropriation and Expenses

| Type, Title, Scope and Period of Appropriations | Appropriations, Adjustments and Use | \$000 |
|--|-------------------------------------|-------|
| Fresh Start for Fresh Water: Rotorua Te Arawa Lakes Programme (M29) (A15) This appropriation is limited to maintaining and improving the water quality of the Rotorua Lakes. Commences: 01 July 2025 Expires: 30 June 2030 | Original Appropriation | 875 |
| | Adjustments to 2024/25 | - |
| | Adjustments for 2025/26 | 4,442 |
| | Adjusted Appropriation | 5,317 |
| | Actual to 2024/25 Year End | - |
| | Estimated Actual for 2025/26 | 1,800 |
| | Estimate for 2026/27 | 1,800 |
| | Estimated Appropriation Remaining | 1,717 |

Reasons for Change in Appropriation

This appropriation increased by \$4.442 million to \$5.317 million in 2025/26 due to rephasing of unspent funds from 2024/25 to ensure this project has sufficient funds to complete the work programme which continues until 2031/32.

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

Scope of Appropriation and Expenses

| Type, Title, Scope and Period of Appropriations | Appropriations, Adjustments and Use | \$000 |
|--|-------------------------------------|--------|
| Supporting Equitable Transitions and Climate Resilience for Māori (M12) (A15) This appropriation is limited to contributing to equitable transitions for communities through New Zealand's climate response. Commences: 01 July 2022 Expires: 30 June 2027 | Original Appropriation | 1,000 |
| | Adjustments to 2024/25 | 13,000 |
| | Adjustments for 2025/26 | - |
| | Adjusted Appropriation | 14,000 |
| | Actual to 2024/25 Year End | 930 |
| | Estimated Actual for 2025/26 | 12,660 |
| | Estimate for 2026/27 | 410 |
| | Estimated Appropriation Remaining | - |

How Performance will be Assessed and End of Year Reporting Requirements

| Assessment of Performance | 2025/26 | | |
|---|--------------------|----------------------------------|-----------------|
| | Estimates Standard | Supplementary Estimates Standard | Total Standard |
| Māori Climate Platform fund is launched | Achieved | Measure removed | Measure removed |
| Percentage of Māori Climate Platform projects that are on track to achieve their stated milestones (see Note 1) | New measure | 80% | 80% |

Note 1 - Performance measure was reviewed and aligned with other measures in the funding space.

3.4 - Non-Departmental Other Expenses

Allocation of New Zealand Units (M12) (A15)

Scope of Appropriation

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

Reasons for Change in Appropriation

This appropriation decreased by \$509.200 million to \$1,536.500 million for 2025/26 due to:

- a reduction in the price per unit used to value Allocation of New Zealand Units appropriation due to decrease in the market price per unit, and
- a reduction in the number of units forecast for industrial and other removal sectors.

The above is partially offset by an increase in the number of units forecast for the Post-1989 forestry sector due to additional forest being registered in the Emission Trading Scheme.

Exclusive Economic Zone Major Prosecutions Fund (M29) (A15)

Scope of Appropriation

This appropriation is limited to major prosecutions relating to activities regulated under the Exclusive Economic Zone and Continental Shelf (Environmental Effects) Act 2012.

Expenses

| | 2025/26 | | |
|---------------------|--------------------|-------------------------------------|----------------|
| | Estimates \$000 | Supplementary Estimates \$000 | Total \$000 |
| Total Appropriation | - | 500 | 500 |

What is Intended to be Achieved with this Appropriation

This appropriation is limited to covering the costs incurred by the Environmental Protection Authority in taking eligible prosecutions relating to regulated activities in the EEZ and on the extended continental shelf.

How Performance will be Assessed and End of Year Reporting Requirements

| | 2025/26 | | |
|---|-----------------------|--|-------------------|
| | Estimates Standard | Supplementary Estimates Standard | Total Standard |
| Assessment of Performance | | | |
| The percentage of Exclusive Economic Zone Major Prosecutions Fund that is used in accordance with the agreed criteria | New measure | 100% | 100% |

End of Year Performance Reporting

Performance information of this appropriation will be reported by the Environmental Protection Authority in its Annual Report.

Reasons for Change in Appropriation

This appropriation increased by \$500,000 for 2025/26 due to an expense transfer from 2024/25 as there were no major prosecutions in 2024/25.

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

4 - Multi-Category Expenses and Capital Expenditure

Product Stewardship (M29) (A15)

Overarching Purpose Statement

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

Scope of Appropriation

Departmental Output Expenses

Product stewardship administration

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

Non-Departmental Output Expenses

Tyre stewardship fee disbursements

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

How Performance will be Assessed for this Appropriation

| | 2025/26 | | |
|---|--------------------|----------------------------------|----------------|
| | Estimates Standard | Supplementary Estimates Standard | Total Standard |
| Assessment of Performance | | | |
| Tonnage of end-of-life tyres collected by the Tyrewise Product Stewardship scheme annually (see Note 1) | 13,000 Tonnes | 20,000 Tonnes | 20,000 Tonnes |

Note 1 - Standard updated to reflect full 12-month period. For financial year 2025/26 this measure captures data from 1 April to 31 March.

Waste Minimisation (M29) (A15)

Overarching Purpose Statement

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

Scope of Appropriation

Departmental Output Expenses

Environment Work Programme

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

Waste Minimisation Administration

This category is limited to the collection and administration of the Waste Disposal Levy and assessing and monitoring costs relating to projects considered or approved for funding from the Waste Disposal Levy.

Non-Departmental Output Expenses

Contestable Waste Minimisation Fund

This category is limited to grants for waste minimisation initiatives.

Environmental Investment Fund

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

Non-Departmental Other Expenses

Waste Disposal Levy Disbursements to Territorial Local Authorities

This category is limited to payments to territorial local authorities of their proportion of the Waste Disposal Levy as prescribed under the Waste Minimisation Act 2008.

Expenses, Revenue and Capital Expenditure

| | 2025/26 | | |
|--|--------------------|-------------------------------------|----------------|
| | Estimates \$000 | Supplementary Estimates \$000 | Total \$000 |
| Total Appropriation | 288,080 | (18,315) | 269,765 |
| Departmental Output Expenses | | | |
| Environment Work Programme | 15,223 | (1,550) | 13,673 |
| Waste Minimisation Administration | 13,102 | 1,550 | 14,652 |
| Non-Departmental Output Expenses | | | |
| Contestable Waste Minimisation Fund | 34,308 | (4,308) | 30,000 |
| Environmental Investment Fund | 97,586 | (8,209) | 89,377 |
| Non-Departmental Other Expenses | | | |
| Waste Disposal Levy Disbursements to Territorial Local Authorities | 127,861 | (5,798) | 122,063 |

| | 2025/26 | | |
|---|--------------------|-------------------------------------|----------------|
| | Estimates \$000 | Supplementary Estimates \$000 | Total \$000 |
| Funding for Departmental Output Expenses | | | |
| Revenue from the Crown | 28,325 | - | 28,325 |
| Environment Work Programme | 15,223 | (1,550) | 13,673 |
| Waste Minimisation Administration | 13,102 | 1,550 | 14,652 |

How Performance will be Assessed for this Appropriation

| | 2025/26 | | |
|--|-----------------------|--|-------------------|
| | Estimates Standard | Supplementary Estimates Standard | Total Standard |
| Assessment of Performance | | | |
| Progress implementation of the Waste and Resource Efficiency Strategy to support improved waste reduction and resource efficiency outcomes across the system | New measure | Achieved | Achieved |

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

| | 2025/26 | | |
|--|-------------------------------|--|-------------------------------|
| | Estimates Standard | Supplementary Estimates Standard | Total Standard |
| Assessment of Performance | | | |
| Departmental Output Expenses | | | |
| Waste Minimisation Administration | | | |
| This category is intended to achieve the collection and administration of the waste levy and assessing and monitoring costs relating to projects considered or approved for funding from the waste levy. | | | |
| Number of audits of territorial authorities completed (see Note 1) | 100% of Annual Programme Goal | 100% of Annual Programme Goal | 100% of Annual Programme Goal |
| Non-Departmental Output Expenses | | | |
| Environmental Investment Fund | | | |
| This category intends to reduce environmental harm or increase environmental benefits through investment in a broad range of activities. | | | |
| Percentage of At-Risk-Catchment projects that are on track to achieve their stated objectives | New measure | 80% | 80% |
| Percentage of Essential Freshwater Fund projects that are on track to achieve their stated objectives | New measure | 80% | 80% |
| Percentage of Public Waterways and Ecosystem Restoration Fund projects that are on track to achieve their stated objectives | New measure | 80% | 80% |

| Assessment of Performance | 2025/26 | | |
|---|--------------------|----------------------------------|----------------|
| | Estimates Standard | Supplementary Estimates Standard | Total Standard |
| Non-Departmental Other Expenses | | | |
| Waste Disposal Levy Disbursements to Territorial Local Authorities | | | |
| This category is intended to provide territorial local authorities their proportion of the Waste Disposal Levy as prescribed under the Waste Minimisation Act 2008. | | | |
| Percentage of levy payments withheld under section 33 of the Waste Minimisation Act 2008 due to territorial authorities not meeting their requirements (see Note 2) | 100% | 0% | 0% |

Note 1 - Annual Programme Goal is 18 territorial authority audits. Standard has been updated to better reflect changes to Territorial Authority audit programme.

Note 2 - Standard has been updated to better reflect percentage of levy payments withheld under section 33 of the Waste Minimisation Act 2008.

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Ministry for the Environment in its Annual Report.

Reasons for Change in Appropriation

This appropriation decreased by \$18.315 million to \$269.765 million for 2025/26 due to:

- an expense transfer of \$18.207 million to 2026/27 from the Environmental Investment Fund relating to the Freshwater Improvement Fund for the implementation of the freshwater farm plans, supporting catchment groups and to match funding with projects milestone deliverables
- an expense transfer of \$9.663 million to 2026/27 from the Contestable Waste Minimisation Fund to match funding with projects milestone deliverables
- a transfer of \$9.007million to the Land Information New Zealand for remediation of the Stockton Acid Mine Drainage, a cross-agency initiative, and
- a decrease of \$5.798 million in forecast relating to the Waste Disposal Levy Disbursements to Territorial Local Authorities and reflects the 50 per cent of Waste Disposal Levy revenue collected is distributed to territorial local authorities to be spent on waste minimisation activities.

The above is offset by:

- a transfer of \$19.005 million from 2024/25 to 2025/26 related to various discontinued categories within the Waste Minimisation MCA to the consolidated 'Environmental Investment Fund' established during Budget 25. These transfers occurred due to projects experiencing delays and changes to some projects resulting in an extended timeline into 2025/26 to enable successful completion, and
- a transfer of \$5.355 million from 2024/25 to 2025/26 from the Contestable Waste Minimisation Fund to match funding with projects milestone deliverables.