

# *Vote Forestry*

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APPROPRIATION MINISTER(S): Minister of Forestry (M35)

DEPARTMENT ADMINISTERING THE VOTE: Ministry for Primary Industries (A14)

RESPONSIBLE MINISTER FOR MINISTRY FOR PRIMARY INDUSTRIES: Minister of Agriculture

# 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
<b>Multi-Category Expenses and Capital Expenditure</b>			
<b>Growth and Development of the Forestry Sector MCA (M35) (A14)</b>	152,801	(482)	152,319
The single overarching purpose of this appropriation is to support the growth and development of the forestry sector.			
<b>Departmental Output Expenses</b>			
<i>Forestry: Administration of Grants and Programmes</i>	6,042	-	6,042
This category is limited to the administration of government approved schemes, grants and assistance to the forestry sector.			
<i>Forestry: Climate Emergency Response implementation and administration</i>	24,808	(4,000)	20,808
This category is limited to expenses incurred in implementing and administering programmes in the Forestry Sector funded from the Climate Emergency Response Fund.			
<i>Forestry: Management of the Crown's Forestry Assets</i>	1,985	500	2,485
This category is limited to the management of the Crown's interest in forests and forestry-related assets.			
<i>Forestry: Policy Advice and Ministerial Servicing</i>	61,924	(1,500)	60,424
This category is limited to supporting Ministers on Government policy matters through the provision of advice (including second opinion advice and contributing to policy advice led by other agencies), implementation of policy decisions, operational policy, administering legislation, and ministerial servicing relating to forestry.			
<b>Non-Departmental Output Expenses</b>			
<i>Forestry: Climate Emergency Response Fund</i>	3,366	-	3,366
This category is limited to supporting community and industry groups to implement programmes in the Forestry Sector funded from the Climate Emergency Response Fund.			
<i>Forestry: Operational management of the Crown's Forests</i>	31,893	1,018	32,911
This category is limited to the purchase of forestry operation and management services.			
<b>Non-Departmental Other Expenses</b>			
<i>Forestry: Grants and partnerships programmes</i>	2,733	2,500	5,233
This category is limited to the use of initiatives and grants, and programmes to establish trees or build skills, capability and capacity in the forestry sector.			
<i>Forestry: Hill Country Erosion Fund</i>	6,300	-	6,300
This category is limited to projects that protect erosion-prone hill country.			
<i>North Island Weather Event: Cyclone Gabrielle Response and Recovery</i>	13,750	1,000	14,750
This category is limited to providing support to councils to take short to medium term measures towards mitigating the risk from woody debris to critical infrastructure in the event of significant weather events.			
<b>Total Multi-Category Expenses and Capital Expenditure</b>	152,801	(482)	152,319
<b>Total Annual Appropriations and Forecast Permanent Appropriations</b>	152,801	(482)	152,319

## Multi-Year Appropriations

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
<b>Non-Departmental Other Expenses</b>		
<b>Forestry and Other Economic Development, and Erosion Control (M35) (A14)</b> This appropriation is limited to forestry and other economic development and erosion control in the Tairāwhiti region.  Commences: 01 July 2021  Expires: 30 June 2026	Original Appropriation	2,000
	Adjustments to 2024/25	14,250
	Adjustments for 2025/26	(13,000)
	Adjusted Appropriation	3,250
	Actual to 2024/25 Year End	2,627
	Estimated Actual for 2025/26	623
	Estimate for 2026/27	-
	Estimated Appropriation Remaining	-
<b>Non-Departmental Capital Expenditure</b>		
<b>Forestry: Capital Climate Response Investments (M35) (A14)</b> This appropriation is limited to supporting investments in the Forestry sector that contribute to achieving New Zealand's domestic and international climate targets.  Commences: 01 July 2025  Expires: 30 June 2030	Original Appropriation	21,920
	Adjustments to 2024/25	-
	Adjustments for 2025/26	219
	Adjusted Appropriation	22,139
	Actual to 2024/25 Year End	-
	Estimated Actual for 2025/26	1,975
	Estimate for 2026/27	1,822
	Estimated Appropriation Remaining	18,342
<b>Forestry: Capital investment in the Crown's Forestry Assets (M35) (A14)</b> This appropriation is limited to the purchase or planting of the Crown's Forestry assets.  Commences: 01 July 2022  Expires: 30 June 2027	Original Appropriation	55,600
	Adjustments to 2024/25	21,082
	Adjustments for 2025/26	-
	Adjusted Appropriation	76,682
	Actual to 2024/25 Year End	8,757
	Estimated Actual for 2025/26	5,000
	Estimate for 2026/27	62,925
	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	152,801	(482)	152,319
Total Forecast MYA Non-Departmental Other Expenses	6,041	(5,418)	623
Total Forecast MYA Non-Departmental Capital Expenditure	6,756	219	6,975
<b>Total Annual Appropriations and Forecast Permanent Appropriations and Multi-Year Appropriations</b>	<b>165,598</b>	<b>(5,681)</b>	<b>159,917</b>

# 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	
<b>Appropriations</b>					
Output Expenses	-	-	-	-	-
Benefits or Related Expenses	-	N/A	-	-	-
Borrowing Expenses	-	-	-	-	-
Other Expenses	6,041	-	(5,418)	(5,418)	623
Capital Expenditure	6,756	-	219	219	6,975
Intelligence and Security Department Expenses and Capital Expenditure	-	-	N/A	-	-
Multi-Category Expenses and Capital Expenditure (MCA)					
<i>Output Expenses</i>	130,018	(5,000)	1,018	(3,982)	126,036
<i>Other Expenses</i>	22,783	-	3,500	3,500	26,283
<i>Capital Expenditure</i>	-	N/A	-	-	-
<b>Total Appropriations</b>	165,598	(5,000)	(681)	(5,681)	159,917
<b>Crown Revenue and Capital Receipts</b>					
Tax Revenue	-	N/A	-	-	-
Non-Tax Revenue	27,705	N/A	(2,891)	(2,891)	24,814
Capital Receipts	-	N/A	-	-	-
<b>Total Crown Revenue and Capital Receipts</b>	27,705	N/A	(2,891)	(2,891)	24,814

## Part 3 - Details of Non-Departmental Appropriations

### 3.4 - Non-Departmental Other Expenses

#### Forestry and Other Economic Development, and Erosion Control (M35) (A14)

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

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
<b>Forestry and Other Economic Development, and Erosion Control (M35) (A14)</b> This appropriation is limited to forestry and other economic development and erosion control in the Tairāwhiti region.  Commences: 01 July 2021  Expires: 30 June 2026	Original Appropriation	2,000
	Adjustments to 2024/25	14,250
	Adjustments for 2025/26	(13,000)
	Adjusted Appropriation	3,250
	Actual to 2024/25 Year End	2,627
	Estimated Actual for 2025/26	623
	Estimate for 2026/27	-
	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
Number of hectares established under the Erosion Control Funding Programme in the financial year (see Note 1)	200 ha	500 ha	700 ha or more

Note 1 - "Hectares established" translates to trees planted that are surviving. The budget standard has been increased to align with projected hectares established.

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

The appropriation has decreased by \$13 million to \$3.250 million for 2025/26 due to the transfer of \$13 million to a newly established Multi-Year Appropriation, 'Erosion Control, Forestry and Other Economic Development', to enable expenditure to be incurred against the new MYA from 1 July 2026.

## 3.5 - Non-Departmental Capital Expenditure

### Forestry: Capital Climate Response Investments (M35) (A14)

#### *Scope of Appropriation and Expenses*

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
<b>Forestry: Capital Climate Response Investments (M35) (A14)</b> This appropriation is limited to supporting investments in the Forestry sector that contribute to achieving New Zealand's domestic and international climate targets.  Commences: 01 July 2025  Expires: 30 June 2030	Original Appropriation	21,920
	Adjustments to 2024/25	-
	Adjustments for 2025/26	219
	Adjusted Appropriation	22,139
	Actual to 2024/25 Year End	-
	Estimated Actual for 2025/26	1,975
	Estimate for 2026/27	1,822
	Estimated Appropriation Remaining	18,342

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

This appropriation is intended to achieve effective planting for Woody Biomass funded through Capital Climate Response Investments.

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

Assessment of Performance	2025/26		
	Estimates Standard	Supplementary Estimates Standard	Total Standard
Number of hectares contracted for planting over the planting season under the Woody Biomass planting programme (see Note 1)	600 ha	(60 ha)	540 ha or more

Note 1 - This is a new Multi-Year Appropriation established in 2025/26. In previous years, this performance indicator was reported in the non-departmental capital expenditure category in the Growth and Development of the Forestry Sector Multi-Category Appropriation.

#### *Reasons for Change in Appropriation*

This is a newly created Multi-Year Appropriation, with funding transferred from the non-departmental capital expenditure category of Forestry: Capital Climate Response Investments in the Growth and Development of the Forestry Sector Multi-Category Appropriation.

## Forestry: Capital investment in the Crown's Forestry Assets (M35) (A14)

### *Scope of Appropriation and Expenses*

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
<b>Forestry: Capital investment in the Crown's Forestry Assets (M35) (A14)</b> This appropriation is limited to the purchase or planting of the Crown's Forestry assets.  Commences: 01 July 2022  Expires: 30 June 2027	Original Appropriation	55,600
	Adjustments to 2024/25	21,082
	Adjustments for 2025/26	-
	Adjusted Appropriation	76,682
	Actual to 2024/25 Year End	8,757
	Estimated Actual for 2025/26	5,000
	Estimate for 2026/27	62,925
	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
Hectares of Crown Forestry One Billion Trees joint venture forest assets tended during the financial year (see Note 1)	1,500 ha	(100 ha)	1,400 ha or more

Note 1 - The standard has been reduced is in line with projections for 2025/26 as advised by Forestry Management contractors.

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

## 4 - Multi-Category Expenses and Capital Expenditure

### Growth and Development of the Forestry Sector (M35) (A14)

#### *Overarching Purpose Statement*

The single overarching purpose of this appropriation is to support the growth and development of the forestry sector.

#### *Scope of Appropriation*

##### **Departmental Output Expenses**

###### *Forestry: Administration of Grants and Programmes*

This category is limited to the administration of government approved schemes, grants and assistance to the forestry sector.

###### *Forestry: Climate Emergency Response implementation and administration*

This category is limited to expenses incurred in implementing and administering programmes in the Forestry Sector funded from the Climate Emergency Response Fund.

###### *Forestry: Management of the Crown's Forestry Assets*

This category is limited to the management of the Crown's interest in forests and forestry-related assets.

###### *Forestry: Policy Advice and Ministerial Servicing*

This category is limited to supporting Ministers on Government policy matters through the provision of advice (including second opinion advice and contributing to policy advice led by other agencies), implementation of policy decisions, operational policy, administering legislation, and ministerial servicing relating to forestry.

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

###### *Forestry: Climate Emergency Response Fund*

This category is limited to supporting community and industry groups to implement programmes in the Forestry Sector funded from the Climate Emergency Response Fund.

###### *Forestry: Operational management of the Crown's Forests*

This category is limited to the purchase of forestry operation and management services.

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

###### *Forestry: Grants and partnerships programmes*

This category is limited to the use of initiatives and grants, and programmes to establish trees or build skills, capability and capacity in the forestry sector.

###### *Forestry: Hill Country Erosion Fund*

This category is limited to projects that protect erosion-prone hill country.

**North Island Weather Event: Cyclone Gabrielle Response and Recovery**

This category is limited to providing support to councils to take short to medium term measures towards mitigating the risk from woody debris to critical infrastructure in the event of significant weather events.

*Expenses, Revenue and Capital Expenditure*

	2025/26		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
<b>Total Appropriation</b>	<b>152,801</b>	<b>(482)</b>	<b>152,319</b>
<b>Departmental Output Expenses</b>			
Forestry: Administration of Grants and Programmes	6,042	-	6,042
Forestry: Climate Emergency Response implementation and administration	24,808	(4,000)	20,808
Forestry: Management of the Crown's Forestry Assets	1,985	500	2,485
Forestry: Policy Advice and Ministerial Servicing	61,924	(1,500)	60,424
<b>Non-Departmental Output Expenses</b>			
Forestry: Climate Emergency Response Fund	3,366	-	3,366
Forestry: Operational management of the Crown's Forests	31,893	1,018	32,911
<b>Non-Departmental Other Expenses</b>			
Forestry: Grants and partnerships programmes	2,733	2,500	5,233
Forestry: Hill Country Erosion Fund	6,300	-	6,300
North Island Weather Event: Cyclone Gabrielle Response and Recovery	13,750	1,000	14,750
<b>Funding for Departmental Output Expenses</b>			
<b>Revenue from the Crown</b>	<b>81,939</b>	<b>(5,000)</b>	<b>76,939</b>
Forestry: Administration of Grants and Programmes	6,027	-	6,027
Forestry: Climate Emergency Response implementation and administration	24,808	(4,000)	20,808
Forestry: Management of the Crown's Forestry Assets	1,869	500	2,369
Forestry: Policy Advice and Ministerial Servicing	49,235	(1,500)	47,735
<b>Revenue from Others</b>	<b>12,820</b>	<b>-</b>	<b>12,820</b>
Forestry: Administration of Grants and Programmes	15	-	15
Forestry: Management of the Crown's Forestry Assets	116	-	116
Forestry: Policy Advice and Ministerial Servicing	12,689	-	12,689

### *How Performance will be Assessed for this Appropriation*

Assessment of Performance	2025/26		
	Estimates Standard	Supplementary Estimates Standard	Total Standard
Number of Forestry Support engagements during the year (see Note 1)	Minimum of 600 engagements per year	-	Minimum of 600 engagements per year
Percentage of submitted emissions returns with a New Zealand Unit (NZU) entitlement that were processed and sent to the Environmental Protection Authority (EPA) within 20 working days (see Note 2)	95%	Equal to or greater than 95%	Equal to or greater than 95%

Note 1 - 'Engagement' is any focused interaction with our customer segments for the specific purpose of providing support and advice to the forestry sector, including: (a) visits to landowners to provide advice, (b) workshops with landowners and land users, (c) presentations at formal events, (d) meetings with iwi/hapū, and (e) representation at forestry events. The budget standard refers to a minimum of 600 engagements total per year, ensuring that each customer segment (8) is engaged with per quarter.

Note 2 - 'Submitted' means an emissions return received by TUR-NZFS with all mandatory fields and declarations completed and payment from participant as per section 65(2) of the Climate Change Response Act 2002 (CCRA). This contextual note has been updated for clarity.

"Processed" means an emissions return that has been approved and has a corresponding entitlement direction sent to the Environmental Protection Authority (EPA) Registrar (who actions the direction to issue NZUs to the participant). This excludes the processing of any "amendments" or "assessments" as defined under the CCRA.

The contextual note has been updated to correct the legislative reference from section 64(2) to section 65(2) of the Climate Change Response Act 2002 and to clarify the scope of this indicator.

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

Assessment of Performance	2025/26		
	Estimates Standard	Supplementary Estimates Standard	Total Standard
<b>Departmental Output Expenses</b>			
<b>Forestry: Administration of Grants and Programmes</b>			
Percentage of One Billion Tree fund milestone assessments that meet performance targets in the financial year (see Note 1)	Greater than 90%	90% or above	90% or above
<b>Forestry: Climate Emergency Response implementation and administration</b>			
Number of Maximising Forest Carbon programme outputs for improving measurement, reward systems, and incentives for forest carbon sequestration produced in the financial year (see Note 2)	6	6 or more	6 or more
<b>Forestry: Management of the Crown's Forestry Assets</b>			
Costs and revenues are consistent with industry norms as assessed by annual independent review of a sample of forests (see Note 3)	Achieved	-	Achieved

Assessment of Performance	2025/26		
	Estimates Standard	Supplementary Estimates Standard	Total Standard
<b>Forestry: Policy Advice and Ministerial Servicing</b>			
Percentage of forestry-related requests completed within either specified or statutory timeframes:			
Written Parliamentary Questions (Proposed response within agreed timeframes) (see Note 4)	95-100%	95-100%	95-100%
Technical quality assessment level for MPI policy advice papers, on a scale of 1 to 5 (See Note 5)	3.5 or higher	-	3.5 or higher
Percentage of high priority registered sawmills inspected annually for compliance with the Forests Act 1949 (Part 3A) (see Note 6)	90%	90% or above	90% or above
Percentage of approved annual logging plans' post-harvest inspections carried out by Te Uru Rākau-New Zealand Forest Service (MPI) for compliance with the Forests Act 1949 each financial year (see Note 7)	90%	90% or above	90% or above
<b>Non-Departmental Output Expenses</b>			
<b>Forestry: Climate Emergency Response Fund</b>			
Potential increase in domestic processing of logs as a result of Wood Processing Growth Fund Catalyst grants over the life of the catalyst fund (see Note 8)	Increased by 1 million GMT per annum by 2030	-	Increased by 1 million GMT per annum by 2030
<b>Forestry: Operational management of the Crown's Forests</b>			
Annual independent assessment of a sample of the Crown Forest estate shows Crown Forestry activities and operations align with expected performance of a prudent forest manager (see Note 9)	Achieved	-	Achieved
Volume of logs (in cubic metres - m3) harvested and sold on behalf of the Crown, from the Crown Forestry Estate (see Note 10)	220,000 m3	(90,000 m3)	130,000 m3 or more
<b>Non-Departmental Other Expenses</b>			
<b>Forestry: Grants and partnerships programmes</b>			
Number of hectares established under the One Billion Trees Fund (see note 11)	2,000 ha	(500 ha)	1,500 ha or more
<b>Forestry: Hill Country Erosion Fund</b>			
Number of hectares treated through Hill Country Erosion Funding this financial year	5,600 ha	5,600 ha or more	5,600 ha or more
<b>North Island Weather Event: Cyclone Gabrielle Response and Recovery</b>			
Percentage of Woody Debris Clean-up fund budgeted funding contracted in the financial year (see Note 12)	More than 90%	90% or above	90% or above
Woody debris treated in high priority catchments in Gisborne during the financial year (see Note 13)	Treatment occurs in accordance with GDC programme	Achieved	Achieved

Note 1 - The contextual note has been removed as it is no longer needed.

Note 2 - 'Outputs' are the knowledge and insights gained from research contract deliverables that inform policy work and provide insights for the public, and the policy advice generated through the policy process used by TUR-NZFS (MPI). The Maximising Forest Carbon (MFC) programme will conclude on 31 December 2026. The contextual note has been updated to improve clarity.

Note 3 - 'Industry norms' are determined by an independent reviewer by considering factors such as log sale revenues, harvesting rate for logging subcontractors, log cartage rates, rates for silviculture subcontractors, management fees for harvesting and marketing and silviculture operations, etc, for similar operations (eg, similar forest types, workplans, contract tenure, location) elsewhere in the region of the sample of forests. The contextual note has been updated to improve readability.

Note 4 - The parliamentary timeframe to respond to a WPQ is six working days. MPI aims to provide the Minister with a proposed response within agreed timeframes. The wording of the indicator has been updated to better reflect process.

Note 5 - This performance indicator assesses the quality of MPI's policy advice using the Policy Quality Review (PQR) process. The process aligns with guidance from the Department of the Prime Minister and Cabinet's Policy Quality Framework (A guide for panels assessing policy advice papers with the Policy Quality Framework), which sets expectations for high-quality policy advice. From 2025/26 onward, MPI policy papers will be reviewed by an internal quality assessment panel. This contextual note has been updated to better reflect change in process.

Note 6 - High priority sawmills are those that are: (a) milled over 100m<sup>3</sup> in the financial year, or (b) were not inspected in the previous two financial years, or (c) have previously been prosecuted or sent a warning letter for non-compliance (except for educational letters) under the Forests Act 1949, at any time, and (d) new sawmills registered for the current financial year. The contextual note has been updated for readability.

Note 7 - The performance indicator only relates to indigenous forestry. This contextual note has been added to clarify the scope of the indicator, and the annual standard has been updated to improve clarity.

Note 8 - This performance indicator considers the potential uplift in wood processing that could occur from co-investment in projects funded through Catalyst grants. The Wood Processing Growth Fund (WPGF) Catalyst fund provides grants to support pre-investment activities for wood processing projects. Uptake of WPGF Catalyst grants is demand-driven; therefore, the target has been set across the life of the programme with annual updates on the progress toward the all-of-programme target.

The budget standard refers to 'Domestic wood processing is increased by 1 million green metric tonnes (GMT) per annum by 2030'. 'GMT' means tonnes of freshly harvested logs (including moisture content). The contextual note has been updated for clarity and now includes a complete qualitative description of the annual standard.

Note 9 - Crown Forestry annually commissions an independent review of a sample of its estate to demonstrate that it is meeting its required forest management performance measures. This independent review assesses Crown Forestry's activities against what is expected of a prudent forest manager. This includes compliance with statutory and contractual obligations, whether value for money regarding procured contract and sub-contract operations is being received, and effective risk management. This contextual note has been updated to improve readability.

Note 10 - The performance indicator has been updated for clarity, the annual standard has been reduced to align with Crown Forestry's harvesting schedule, and the contextual note has been removed as it is no longer needed.

Note 11 - The One Billion Trees programme encompasses both grants and partnerships. Grants are quantified each year based on number of hectares that met establishment criteria following an inspection. Partnership hectares are estimated based on the proportion of total milestones completed during the year multiplied by the total hectares contracted over the life of the partnership. For example, if 2 of a total 10 milestones are completed during the year for a 100 hectare project, the value reported is 20 hectares. The programme is nearing its final stages, and the reduced targets reflect this progression.

Note 12 - The performance indicator measures the amount of budget allocated through this appropriation for the financial year that has been contracted to the Gisborne District Council (GDC) to support the implementation of activities that will mitigate the impact of woody debris to critical infrastructure in the event of significant weather events. This contextual note has been added to clarify the scope of activities.

Note 13 - Evidence of achievement of the budget standard is based on treatment in accordance with the deliverables and priorities determined by Gisborne District Council (GDC) Operational Plan.

'Treatment' of woody debris includes activities such as:

- removal with disposal offsite
- removal and safely stored onsite
- cutting debris into smaller pieces where environmentally effective, and removal is too costly
- engineered mitigation/containment (eg, slash catchers), and
- engineered protective structures for key infrastructure (ie, strengthening or deflection).

GDC's current debris treatment Operational Plan aims to treat 364 km of river, thereby de-risking 940 km of rivers across seven catchments over two financial years (2025/26 and 2026/27).

### *Reasons for Change in Appropriation*

The appropriation decreased by \$482,000 to \$152.319 million for 2025/26 as funding was transferred from 2025/26 to 2026/27 for:

- Cyclone Gabrielle Forestry Response and Recovery Programme for woody debris removal (\$8 million)
- Improving Measurement of Carbon Sequestration and Evaluation of Forest Management Practices (\$4 million), and
- National Exotic Forest Description dataset implementation (\$1 million).

The decrease has been offset by an increase of \$12.518 million as follows:

- \$9 million of funding transferred from 2024/25 for the Woody Debris Clean-up programme
- \$2.500 million funding transferred from 2024/25 for the One Billion Trees programme, and
- a \$1.018 million increase from a forecast adjustment to Crown Forestry expenditure.