

Vote Lands

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

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

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

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			
Compliance with and Administration of the Overseas Investment Regime (M44) (A11) This appropriation is limited to assessing applications under the Overseas Investment Regime, monitoring and enforcement of the Regime and the provision of associated advice and services to support Ministers to discharge their portfolio responsibilities.	18,992	(829)	18,163
Total Departmental Output Expenses	18,992	(829)	18,163
Departmental Capital Expenditure			
Land Information New Zealand - Capital Expenditure PLA (M44) (A11) This appropriation is limited to the purchase or development of assets by and for the use of the Land Information New Zealand, as authorised by section 24(1) of the Public Finance Act 1989.	40,978	(14,519)	26,459
Total Departmental Capital Expenditure	40,978	(14,519)	26,459
Non-Departmental Other Expenses			
Bad and Doubtful Debts (M44) (A11) This appropriation is limited to the provision for writing off bad and doubtful debts.	395	50	445
Carrying Value of Future Liabilities (M44) (A11) This appropriation is limited to amounts expensed in periodic changes to the carrying value of future liabilities that are recorded on a discounted present value basis.	-	5,000	5,000
Compensation Claims under the Land Transfer Act 2017 PLA (M44) (A11) This appropriation is limited to the payment of claims for compensation under the Land Transfer Act 2017.	-	500	500
Impairment of Intangible Assets (M44) (A11) The appropriation is limited to the impairment of intangible assets held by the Crown.	-	791	791
Proceeds from Sale of New Zealand Transport Agency Properties (M44) (A11) This appropriation is limited to payments to the New Zealand Transport Agency equivalent to the proceeds received from the sales of Crown land no longer required for New Zealand Transport Agency purposes.	100,000	-	100,000
Total Non-Departmental Other Expenses	100,395	6,341	106,736
Non-Departmental Capital Expenditure			
Crown Acquisitions - Huntly East (M44) (A11) This appropriation is limited to the acquisition of properties falling within Cabinet's approved policy area for Huntly East subsidence zone.	1,500	539	2,039
Crown Purchases- Land Exchanges (M44) (A11) This appropriation is limited to the acquisition of land effecting boundary adjustments for works and to enable land exchanges as negotiated.	350	-	350

	2025/26		
	Estimates Budget \$000	Supplementary Estimates Budget \$000	Total Budget \$000
Titles and Scopes of Appropriations by Appropriation Type			
Land Tenure Reform Acquisitions (M44) (A11)	96,114	-	96,114
This appropriation is limited to the acquisition of the lessees' interest in pastoral lease land and purchase of any land and/or assets required to complete the acquisition of lessee interest in order to achieve Tenure Review outcomes under the Crown Pastoral Land Act 1998, or to achieve Government high country objectives.			
Total Non-Departmental Capital Expenditure	97,964	539	98,503
Multi-Category Expenses and Capital Expenditure			
Crown Land MCA (M44) (A11)	67,632	11,625	79,257
The single overarching purpose of this appropriation is to enable the best economic, environmental and recreational uses of Crown-owned and Crown-used land.			
Departmental Output Expenses			
<i>Crown Land Management Expenses</i>	49,750	2,166	51,916
This category is limited to the effective management of Crown Land and the provision of associated advice and services to support Ministers to discharge their portfolio responsibilities.			
Non-Departmental Output Expenses			
<i>Contaminated Sites and Forestry Operations</i>	2,869	685	3,554
This category is limited to Crown actions required on contaminated sites for which the Crown has accepted responsibility and forestry operations on Crown Land.			
Non-Departmental Other Expenses			
<i>Crown Land Expenses</i>	6,969	10	6,979
This category is limited to the expenses the Crown incurs associated with the effective management of Crown Land.			
<i>Depreciation and Amortisation</i>	3,608	-	3,608
This category is limited to the depreciation and amortisation of Crown Assets held.			
<i>Impairment and loss on sale of Crown-owned assets</i>	-	11,114	11,114
This category is limited to the impairment of the value of Crown-owned assets and loss on sale expense of Crown-owned assets, excluding assets that are part of Treaty of Waitangi settlements.			
<i>Impairment of Crown-owned assets</i>	100	(100)	-
This category is limited to the impairment of Crown-owned assets, excluding impairment that are part of Treaty of Waitangi settlements.			
<i>Loss on sale of Crown-owned assets</i>	3,000	(3,000)	-
This category is limited to the loss on sale expense incurred when disposing of Crown-owned assets, excluding disposals that are part of Treaty of Waitangi settlements.			
Non-Departmental Capital Expenditure			
<i>Acquisition of Other Crown Land</i>	1,336	-	1,336
This category is limited to the acquisition of land and assets on land that is not foreshore or seabed or a bed of a river or lake.			
<i>Acquisition of Special Land</i>	-	750	750
This category is limited to the acquisition of foreshore or seabed or a bed of a river or lake.			

	2025/26		
	Estimates Budget \$000	Supplementary Estimates Budget \$000	Total Budget \$000
Titles and Scopes of Appropriations by Appropriation Type			
Location Based Information MCA (M44) (A11) The single overarching purpose of this appropriation is to enable location information to be widely available, easily accessible and readily used.	213,493	(130,216)	83,277
Departmental Output Expenses			
<i>Administration of the New Zealand Geographic Board Ngā Pou Taunaha O Aotearoa</i> This category is limited to the official geographic naming activities of the New Zealand Geographic Board Ngā Pou Taunaha O Aotearoa.	783	-	783
<i>Land Information New Zealand Location Based Information Infrastructure</i> This category is limited to the undertaking of location based information infrastructure, and the provision of associated advice and services to support Ministers to discharge their portfolio responsibilities.	212,710	(130,216)	82,494
Property Rights MCA (M44) (A11) The single overarching purpose of this appropriation is to ensure that property rights and information are clear, certain, easily tradable and accessible.	132,025	-	132,025
Departmental Output Expenses			
<i>Property Rights Expenses</i> This category is limited to the provision of the Survey and Title System (including establishing standards), the certification of rating revaluations and administration of the Valuers Registration Board, and the provision of associated advice and services to support Ministers to discharge their portfolio responsibilities.	131,282	-	131,282
Non-Departmental Other Expenses			
<i>Land Liabilities</i> This category is limited to the investigation and resolution, including legal costs and settlement, of land-related liabilities administered by the Department.	743	-	743
Purchase and Preparation of Assets for Possible Use in future Treaty of Waitangi Settlements MCA (M74) (A11) The single overarching purpose of this appropriation is to support the Treaty settlement process through providing for the purchase and preparation of assets for potential use in Treaty settlements.	16,850	13,284	30,134
Non-Departmental Other Expenses			
<i>Impairment and loss on sale of assets used in Treaty Settlements</i> This category is limited to the impairment of the value of assets used in Treaty Settlements and loss on sale expense incurred when disposing of assets used in Treaty settlements.	-	10,300	10,300
<i>Impairment of assets used in Treaty Settlements</i> This category is limited to the impairment of the value of assets used in Treaty settlements.	2,000	(2,000)	-
<i>Loss on sale of assets used in Treaty Settlements</i> This category is limited to the loss on sale expense incurred when disposing of assets used in Treaty settlements.	5,000	(5,000)	-
<i>Preparation of Assets</i> This category is limited to the clearance of built structures, the removal of hazardous material and other works deemed necessary to prepare the asset for possible use in future Treaty of Waitangi Settlements.	3,850	274	4,124
Non-Departmental Capital Expenditure			
<i>Purchase of Assets</i> This category is limited to the purchase of assets for possible use in future Treaty of Waitangi Settlements.	6,000	9,710	15,710
Total Multi-Category Expenses and Capital Expenditure	430,000	(105,307)	324,693
Total Annual Appropriations and Forecast Permanent Appropriations	688,329	(113,775)	574,554

Capital Injection Authorisations

	2025/26		
	Estimates Budget \$000	Supplementary Estimates Budget \$000	Total Budget \$000
Land Information New Zealand - Capital Injection (M44) (A11)	52,981	(9,981)	43,000

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	18,992	(829)	-	(829)	18,163
Benefits or Related Expenses	-	N/A	-	-	-
Borrowing Expenses	-	-	-	-	-
Other Expenses	100,395	-	6,341	6,341	106,736
Capital Expenditure	138,942	(14,519)	539	(13,980)	124,962
Intelligence and Security Department Expenses and Capital Expenditure	-	-	N/A	-	-
Multi-Category Expenses and Capital Expenditure (MCA)					
<i>Output Expenses</i>	397,394	(128,050)	685	(127,365)	270,029
<i>Other Expenses</i>	25,270	-	11,598	11,598	36,868
<i>Capital Expenditure</i>	7,336	N/A	10,460	10,460	17,796
Total Appropriations	688,329	(143,398)	29,623	(113,775)	574,554
Crown Revenue and Capital Receipts					
Tax Revenue	-	N/A	-	-	-
Non-Tax Revenue	117,799	N/A	-	-	117,799
Capital Receipts	92,797	N/A	-	-	92,797
Total Crown Revenue and Capital Receipts	210,596	N/A	-	-	210,596

Part 2 - Details of Departmental Appropriations

2.1 - Departmental Output Expenses

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

Scope of Appropriation

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

Expenses and Revenue

	2025/26		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	18,992	(829)	18,163
Revenue from the Crown	5,350	(829)	4,521
Revenue from Others	13,642	-	13,642

Reasons for Change in Appropriation

This appropriation decreased by \$829,000 to \$18.163 million for 2025/26, due to an expense transfer of \$2.500 million to 2027/28. This was offset by an expense transfer of \$1.671 million from 2024/25 for longer than anticipated lead in times between investigation and commencing court proceedings.

Memorandum Account

	2025/26		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Overseas Investment Regime			
Opening Balance at 1 July	(3,733)	(862)	(2,871)
Revenue	13,642	-	13,642
Expenses	13,642	-	13,642
Transfers and Adjustments	-	-	-
Closing Balance at 30 June	(3,733)	(862)	(2,871)

Memorandum accounts record the accumulated balance of surpluses and deficits incurred for outputs provided to third party users of those services on a full cost recovery basis. The memorandum account records both the revenues from, and costs of, assessing applications under the Overseas Investment Regime. It allows for revenue and expenses not equating in any given financial year, with balances expected to trend to zero over the longer term. The future memorandum account position will be revised as part of a wider fee review.

2.3 - Departmental Capital Expenditure and Capital Injections

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

Scope of Appropriation

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

Capital Expenditure

	2025/26		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Forests/Agricultural	-	-	-
Land	-	-	-
Property, Plant and Equipment	705	-	705
Intangibles	40,273	(14,519)	25,754
Other	-	-	-
Total Appropriation	40,978	(14,519)	26,459

Reasons for Change in Appropriation

This appropriation decreased by \$14.519 million to \$26.459 million for 2025/26 as a result of a transfer of \$9.981 million to 2026/27 due to the re-phasing of spending in committed funding to align with the signed Southern Positioning Augmentation Network (SouthPAN) on-supply agreement with Geoscience Australia and alignment of STEP capital expenditure of \$4.538 million in line with LINZ's capital programme.

Capital Injections and Movements in Departmental Net Assets

Land Information New Zealand

Details of Net Asset Schedule	2025/26 Main Estimates Projections \$000	2025/26 Supplementary Estimates Projections \$000	Explanation of Projected Movements in 2025/26
Opening Balance	155,142	146,621	Supplementary Estimates opening balance reflects the audited results as at 30 June 2025.
Capital Injections	52,981	43,000	The decrease of \$9.981 million in 2025/26 is due to a capital injection transfer to 2026/27, in-line with the re-phasing of SouthPAN work programme, following the signing of the on-supply agreement.
Capital Withdrawals	-	-	
Surplus to be Retained (Deficit Incurred)	-	-	
Other Movements	-	-	
Closing Balance	208,123	189,621	

Part 3 - Details of Non-Departmental Appropriations

3.4 - Non-Departmental Other Expenses

Bad and Doubtful Debts (M44) (A11)

Scope of Appropriation

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

Expenses

	2025/26		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	395	50	445

Reasons for Change in Appropriation

This appropriation increased by \$50,000 to \$445,000 for 2025/26, due to an expense transfer of \$250,000 from 2024/25. This was offset by an expense transfer of \$200,000 (\$100,000 to 2026/27 and \$100,000 to 2027/28), to cover the risk of debtors becoming doubtful or bad debts in the coming years which is outside of Crown's control.

Carrying Value of Future Liabilities (M44) (A11)

Scope of Appropriation

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

Expenses

	2025/26		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	-	5,000	5,000

What is Intended to be Achieved with this Appropriation

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

How Performance will be Assessed and End of Year Reporting Requirements

An exemption was granted as the appropriation is one which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown Entity under s15D(2)(b)(ii) of the PFA, as additional information is unlikely to be informative because this appropriation is solely for the interest unwind in respect of Crown's liabilities.

Reasons for Change in Appropriation

This new appropriation increased to \$5 million for 2025/26 million and outyears, due to a transfer of responsibility, management and administration of Stockton Acid Mine Drainage (AMD) from Minister of Finance to Minister of Land Information (\$3 million) and an additional \$2 million was approved as a Budget Technical Initiative, to support additional charges arising from updated economic variable estimates.

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

Scope of Appropriation

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

Expenses

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

What is Intended to be Achieved with this Appropriation

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

How Performance will be Assessed and End of Year Reporting Requirements

An exemption was granted as the appropriation is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity under s15D(2)(b)(ii) of the PFA, as additional performance information is unlikely to be informative because this appropriation is solely for compensation paid on behalf of Crown under the Land Transfer Act 2017.

Reasons for Change in Appropriation

This appropriation increased to \$500,000 for 2025/26 and outyears, to align forecast spend in line with the forecast expenditure. This is to cover any potential compensation claims that may occur in the future.

Impairment of Intangible Assets (M44) (A11)

Scope of Appropriation

The appropriation is limited to the impairment of intangible assets held by the Crown.

Expenses

	2025/26		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	-	791	791

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve the impairment of intangible assets held by the Crown.

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 a non-departmental other expense is less than \$5 million.

Reasons for Change in Appropriation

This appropriation increased to \$791,000 for 2025/26, due to an expense transfer from 2024/25, towards anticipated impairment of intangible assets held on the Crown balance sheet.

3.5 - Non-Departmental Capital Expenditure

Crown Acquisitions - Huntly East (M44) (A11)

Scope of Appropriation

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

Capital Expenditure

	2025/26		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	1,500	539	2,039

What is Intended to be Achieved with this Appropriation

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

How Performance will be Assessed and End of Year Reporting Requirements

An exemption was granted as the appropriation is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity under s15D(2)(b)(iii) of the Public Finance Act as the amount of this annual appropriation for non-departmental capital expenditure is less than \$15 million.

Reasons for Change in Appropriation

This appropriation increased by \$539,000 to \$2.039 million for 2025/26, due to an expense transfer from 2024/25, to cover the delay in a planned acquisition's settlement.

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

4 - Multi-Category Expenses and Capital Expenditure

Crown Land (M44) (A11)

Overarching Purpose Statement

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

Scope of Appropriation

Departmental Output Expenses

Crown Land Management Expenses

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

Non-Departmental Output Expenses

Contaminated Sites and Forestry Operations

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

Non-Departmental Other Expenses

Crown Land Expenses

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

Depreciation and Amortisation

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

Impairment and loss on sale of Crown-owned assets

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

Impairment of Crown-owned assets

This category is limited to the impairment of Crown-owned assets, excluding impairment that are part of Treaty of Waitangi settlements.

Loss on sale of Crown-owned assets

This category is limited to the loss on sale expense incurred when disposing of Crown-owned assets, excluding disposals that are part of Treaty of Waitangi settlements.

Non-Departmental Capital Expenditure

Acquisition of Other Crown Land

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

Acquisition of Special Land

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

Expenses, Revenue and Capital Expenditure

	2025/26		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	67,632	11,625	79,257
Departmental Output Expenses			
Crown Land Management Expenses	49,750	2,166	51,916
Non-Departmental Output Expenses			
Contaminated Sites and Forestry Operations	2,869	685	3,554
Non-Departmental Other Expenses			
Crown Land Expenses	6,969	10	6,979
Depreciation and Amortisation	3,608	-	3,608
Impairment and loss on sale of Crown-owned assets	-	11,114	11,114
Impairment of Crown-owned assets	100	(100)	-
Loss on sale of Crown-owned assets	3,000	(3,000)	-
Non-Departmental Capital Expenditure			
Acquisition of Other Crown Land	1,336	-	1,336
Acquisition of Special Land	-	750	750
Funding for Departmental Output Expenses			
Revenue from the Crown	40,755	2,166	42,921
Crown Land Management Expenses	40,755	2,166	42,921
Revenue from Others	8,995	-	8,995
Crown Land Management Expenses	8,995	-	8,995

How Performance will be Assessed for this Appropriation

	2025/26		
	Estimates Standard	Supplementary Estimates Standard	Total Standard
Assessment of Performance			
Departmental Output Expenses			
Crown Land Management Expenses			
This category is intended to achieve the effective management of Crown Land and the provision of associated advice and services to support Ministers to discharge their portfolio responsibilities.			
Percentage of Biosecurity Act Notices of Direction complied with or prevented on Crown managed land (see Note 1)	100%	100%	100%
Infestation at key sites is controlled in accordance with agreed plan (see Note 2)	Within 10% of the agreed plan	Within 10% of the agreed plan	Within 10% of the agreed plan
The number of planned works over \$20,000 completed for Crown Managed properties is delivered to plan which is 39 houses (see Note 3)	50 houses	(11) houses	39 houses

Note 1 - The measure wording was amended in 2025/26 from "Percentage of Biosecurity Act Notices of Direction complied with on Crown managed land" to "Percentage of Biosecurity Act Notices of Direction complied with or prevented on Crown managed land".

Note 2 - The note "The infestation management plan is prepared in agreement with the National Institute of Water and Atmospheric Research (NIWA)" was removed in 2025/26.

Note 3 - The budget standard was amended in 2025/26 from "50 houses" to "39 houses" to reflect a \$1.100 million reduction in appropriation in 2024/25 as part of Budget savings.

Reasons for Change in Appropriation

This appropriation increased by \$11.625 million to \$79.257 million for 2025/26 due to:

- Crown land management expenses category increased by \$2.166 million due to:
 - an expense transfer of \$1.108 million from 2024/25 for delays in Biosecurity work programme caused by weather conditions and availability of contractors, delay in establishing a reserve at Watts Peninsula and residual work from Canterbury Earthquake recovery
 - a fiscally neutral transfer of \$1 million from Contaminated Sites and Forestry Operations was approved to align departmental work programme for properties within the LINZ portfolio on Crown Land, and
 - a \$758,000 increase relating to the transfer of responsibility, management and administration of Stockton Acid Mine Drainage (AMD).

This was offset by a fiscally neutral transfer of \$700,000 to Purchase and Preparation of Assets for Possible Use in Future Treaty of Waitangi Settlements MCA to ensure major repair activities are correctly classified as capital to comply with accounting standards.

- Contaminated Sites and Forestry Operations category increased by \$685,000 due to an expense transfer of \$1.105 million from 2024/25 to cover delays in harvesting and other works caused by weather conditions and availability of contractors and a fiscally neutral adjustment transfer of \$580,000 for a corresponding increase in third party revenue which is fully funded from insurance claim proceeds. This was offset by a fiscally neutral transfer of \$1 million to Crown Land Management Expenses category to align with the departmental work programme for properties within the LINZ Crown Land portfolio
- impairment of Crown-owned assets decreased by \$100,000 and Loss on sale of Crown-owned assets decreased by \$3 million due to a fiscally neutral transfer of \$3.100 million to a new category Impairment and loss on sale of Crown-owned assets, as part of tidying up the appropriation by reducing the number of categories
- impairment and loss on sale of Crown-owned assets increased by \$11.114 million due to a fiscally neutral transfer of \$3.100 million from Impairment of Crown-owned assets (\$100,000) and Loss on sale of Crown-owned assets (\$3 million) as part of tidying up the appropriation by reducing the number of categories. In addition there was an increase of \$8.014 million expense in relation to the transfer of land and assets under the Stafford v Attorney General settlement
- Acquisition of Special Land increased by \$750,000 due to an expense transfer from 2024/25 to cover for the uncertain timing of potential special land purchases which have been delayed due to changes in the regime which is in the final stages of being operationalized and applications have been received, and
- Crown Land Expenses increased by \$10,000 for expenses incurred in relation to the transfer of land and assets under the Stafford v Attorney General settlement.

Memorandum Account

	2025/26		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Crown Property Clearances			
Opening Balance at 1 July	(6,188)	786	(5,402)
Revenue	1,198	-	1,198
Expenses	1,198	-	1,198
Transfers and Adjustments	-	-	-
Closing Balance at 30 June	(6,188)	786	(5,402)

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

Location Based Information (M44) (A11)*Overarching Purpose Statement*

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

*Scope of Appropriation***Departmental Output Expenses***Administration of the New Zealand Geographic Board Ngā Pou Taunaha O Aotearoa*

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

Land Information New Zealand Location Based Information Infrastructure

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

Expenses, Revenue and Capital Expenditure

	2025/26		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	213,493	(130,216)	83,277
Departmental Output Expenses			
Administration of the New Zealand Geographic Board Ngā Pou Taunaha O Aotearoa	783	-	783
Land Information New Zealand Location Based Information Infrastructure	212,710	(130,216)	82,494

	2025/26		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Funding for Departmental Output Expenses			
Revenue from the Crown	211,839	(132,596)	79,243
Administration of the New Zealand Geographic Board Ngā Pou Taunaha O Aotearoa	783	-	783
Land Information New Zealand Location Based Information Infrastructure	211,056	(132,596)	78,460
Revenue from Others	1,654	2,380	4,034
Land Information New Zealand Location Based Information Infrastructure	1,654	2,380	4,034

How Performance will be Assessed for this Appropriation

	2025/26		
	Estimates Standard	Supplementary Estimates Standard	Total Standard
Assessment of Performance			
Departmental Output Expenses			
Land Information New Zealand Location Based Information Infrastructure			
This category is intended to achieve the undertaking of location based information infrastructure, and the provision of associated advice and services to support Ministers to discharge their portfolio responsibilities.			
Land Information New Zealand administers the New Zealand Regional Elevation Data Capture Project in accordance with the 2022 Memorandum of Understanding with MBIE (see Note 1)	Achieved	Measure removed	Measure removed
Non-Departmental Output Expenses			
Regional elevation data capture - delivery			
This category is intended to achieve increased coverage of elevation data for New Zealand.			
All Provincial Growth Fund co-funding is distributed in accordance with completion milestones outlined in contracts between Land Information New Zealand and successful applicant councils (see Note 1)	Achieved	Measure removed	Measure removed

Note 1 - This measure was removed in 2025/26 because the programme was successfully completed in 2025 and funding ended on 30 June 2025.

Reasons for Change in Appropriation

This appropriation decreased by \$130.216 million to \$83.277 million for 2025/26 due to:

- a decrease of \$143.546 million as a result of rephasing of the Southern Positioning Augmentation Network (SouthPAN) funding from 2025/26 to outyears, which was approved as part of a Budget Technical Initiative. This rephasing was required to align with the signed SouthPAN on-supply agreement with Geoscience Australia and satellite payload contract milestones. This was offset by an expense transfer of \$10.852 million from 2024/25, for delays in contract delivery of milestones and procurement of satellite payload as part of the SouthPAN work programme
- a fiscally neutral increase of \$2.380 million in 2025/26 funded by other revenue, for connected property data and updated earth observation data including LiDAR (Light Detection and Ranging) coverage, and
- an expense transfer increase (net) of \$98,000 in 2025/26 for 3D coastal mapping and other projects due to contractor availability.

Property Rights (M44) (A11)

Overarching Purpose Statement

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

Scope of Appropriation

Departmental Output Expenses

Property Rights Expenses

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

Non-Departmental Other Expenses

Land Liabilities

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

Expenses, Revenue and Capital Expenditure

	2025/26		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	132,025	-	132,025
Departmental Output Expenses			
Property Rights Expenses	131,282	-	131,282

	2025/26		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Non-Departmental Other Expenses			
Land Liabilities	743	-	743
Funding for Departmental Output Expenses			
Revenue from the Crown	1,282	-	1,282
Property Rights Expenses	1,282	-	1,282
Revenue from Others	130,000	-	130,000
Property Rights Expenses	130,000	-	130,000

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			
Property Rights Expenses			
This category is intended to achieve the provision of the Survey and Title system (including establishing standards), the certification of rating revaluations and administration of the Valuers Registration Board, and the provision of associated advice and services to support Ministers to discharge their portfolio responsibilities.			
Investigations into complaints against valuers are completed within 9 months (see Note 1)	Achieved	80%	80%

Note 1 - The measure wording and budget standard was amended in 2025/26 from: "The time to investigate complaints against valuers is maintained or improved" with a budget standard of Achieved to: "Investigations into complaints against valuers are completed within 9 months" with a budget standard of 80%.

Memorandum Account

	2025/26		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Survey and Title			
Opening Balance at 1 July	(23,010)	4,077	(18,933)
Revenue	128,242	-	128,242
Expenses	128,242	-	128,242
Transfers and Adjustments	-	-	-
Closing Balance at 30 June	(23,010)	4,077	(18,933)

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

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

Overarching Purpose Statement

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

Scope of Appropriation

Non-Departmental Other Expenses

Impairment and loss on sale of assets used in Treaty Settlements

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

Impairment of assets used in Treaty Settlements

This category is limited to the impairment of the value of assets used in Treaty settlements.

Loss on sale of assets used in Treaty Settlements

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

Preparation of Assets

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

Non-Departmental Capital Expenditure

Purchase of Assets

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

Expenses, Revenue and Capital Expenditure

	2025/26		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	16,850	13,284	30,134
Non-Departmental Other Expenses			
Impairment and loss on sale of assets used in Treaty Settlements	-	10,300	10,300
Impairment of assets used in Treaty Settlements	2,000	(2,000)	-
Loss on sale of assets used in Treaty Settlements	5,000	(5,000)	-
Preparation of Assets	3,850	274	4,124
Non-Departmental Capital Expenditure			
Purchase of Assets	6,000	9,710	15,710

Reasons for Change in Appropriation

This appropriation increased by \$13.284 million to \$30.134 million for 2025/26 due to:

- impairment and loss on sale of assets used in Treaty Settlements increased by \$10.300 million due to a fiscally neutral transfer of \$5.300 million from Loss on sale of assets used in Treaty Settlements (which includes \$300,000 towards finalising the Hako Treaty Settlement (Hauraki)) and \$2 million from Impairment of assets used in Treaty settlements as part of tidying up the appropriation by reducing the number of categories. In addition, an increase of \$3 million was approved to cover the potential impairment of landbank properties tagged for demolition
- purchase of assets increased by \$9.710 million due to:
 - an expense transfer of \$9.151 million from 2024/25 to allow for delays in purchasing property for potential use in Treaty Settlements, where settlements are planned by Te Tari Whakatau and timings are subject to delays outside of the Crown's control
 - a fiscally neutral of \$700,000 in 2025/26 from Crown Land MCA to ensure major repair activities are correctly classified as capital to comply with the accounting standards, and
 - offset by a fiscally neutral transfer of \$141,000 in 2025/26 returned to Te Tari Whakatau, as the particular property no longer forms part of the landbank portfolio
- preparation of assets increased by \$274,000 due to an expense transfer from 2024/25 category owing to risk of demolition works being delayed due to waiting on approval of consents by local authorities, contractor availability and other circumstances which are outside of the Crown's control.