

Estimate of environmental expenditure 2024/25

Method and results

February 2025



Parliamentary Commissioner for the Environment

Te Kaitiaki Taiao a Te Whare Pāremata

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- Environmental Protection Authority – Te Mana Rauhi Taiao
- Inland Revenue – Te Tari Taake
- Kāinga Ora – Homes and Communities
- Land Information New Zealand – Toitū Te Whenua
- Maritime New Zealand – Nō te rere moana Aotearoa
- Ministry for Primary Industries – Manatū Ahu Matua
- Ministry for the Environment – Manatū mō te Taiao
- Ministry of Business, Innovation and Employment – Hīkina Whakatutuki
- Ministry of Foreign Affairs and Trade – Manatū Aorere
- Ministry of Justice – Te Tāhū o te Ture
- Ministry of Transport – Te Manatū Waka
- New Zealand Defence Force – Te Ope Kātua o Aotearoa
- NZ Transport Agency Waka Kotahi
- Stats NZ – Tatauranga Aotearoa
- Te Puni Kōkiri
- The Treasury – Te Tai Ōhanga.

Contents

Introduction	3
Method	5
Results	7
Consistency	11
Limitations and data quality	12
Appendix 1	14
References	15



Cyclosorus interruptus

Estimate of environmental expenditure 2024/25: Method and results

Introduction

This technical note provides an estimate of environmental expenditure budgeted by central government agencies for the 2024/25 fiscal year. This represents the fourth instalment in a series that I have committed to produce, at least until the Government resolves to compile its own estimate.

This assessment of spending has been published in part to meet the information needs of select committees and assist them in discharging their constitutional responsibilities. Information regarding environmental expenditure is critical to enable them to arrive at an informed view on the Government's environmental spending decisions, including:

- the relative prioritisation of environmental challenges and outcomes as revealed through the allocation of fiscal resources
- the general adequacy of the Government's response to environmental issues in terms of whether it is spending too much or too little to achieve its stated outcomes
- the effectiveness of that expenditure in terms of its impact on environmental outcomes.¹

While this note has largely been compiled for parliamentarians, the benefits of providing a whole-of-government account of environmental spending extend to ministers and other senior decision makers. Mapping public sector expenditure to environmental outcomes could be used to inform budgetary allocation decisions and identify shared cross-agency environmental outcomes with the aim of further enhancing coordination across agencies.

For the 2024/25 estimate, I have endeavoured to provide a more accurate assessment of government spending on climate adaptation. This is a pertinent issue, with the recent select committee inquiry into climate adaptation noting the high level of uncertainty surrounding both present and future costs of adaptation in New Zealand.² This uncertainty is in part attributable to the ad hoc and reactive approach to adaptation spending adopted by successive governments, with liabilities typically emerging in tandem with extreme weather events.

¹ For a more comprehensive discussion of these issues, refer to PCE, 2022, chapter three.

² Finance and Expenditure Committee, 2024.

This is reflected in the current estimate, with the majority of adaptation expenditure allocated towards the ongoing response to the North Island Weather Events.³ The focus on post-disaster recovery is consistent with the findings of the select committee inquiry, which commented on the lack of clarity of the role of central government and how it should engage in pre-disaster measures. The current reactive approach to climate adaptation is likely to be costlier and less predictable, with significant yearly variability in the proportion of budgeted expenditure dedicated to adaptation already emerging.

Adaptation spending differs meaningfully from other forms of environmental expenditure in that it is not incurred to protect the environment, but rather to secure protection from the environment and extreme weather events. As climate change exacerbates the magnitude and frequency of such events, we can expect greater spending on adaptation, potentially at the cost of mitigation or other environmental protection activities. In addition to crowding out other environmental expenditure, both the magnitude and variability of these costs will likely pose a significant fiscal risk to the Crown.

One recommendation from the select committee's adaptation inquiry was that all future decisions about infrastructure, planning and development should consider climate adaptation. To capture any work currently being undertaken in this space, I extended the scope of this estimate and approached a range of government agencies to request a more fulsome depiction of their adaptation work. This was designed to reduce the risk of omitting relevant proactive adaptation spending related to infrastructure and development projects that could not be fully accounted for in the formal estimate of environmental expenditure.⁴

While I was furnished with several examples of agency activities, agencies were unable to provide a comprehensive evaluation of this adaptation spending. Whilst heartening to learn of such projects, this lack of information makes it impossible to determine whether current adaptation expenditure is commensurate with the threat climate change poses to New Zealand.

I must also emphasise that more general deficiencies in environmental information mean that the estimates produced by my office are not definitive. This estimate provides only a coarse assessment of environmental spending and only part of the evidence base necessary to enable more informed decision making and parliamentary scrutiny. To evaluate the effectiveness of expenditure, this information needs to be supplemented with granular environmental data that links spending on specific initiatives to environmental outcomes.

My past investigations into the quality of New Zealand's environmental information base have led me to conclude that current deficiencies prevent us from undertaking such an assessment.⁵ Since the publication of my 2019 review of the environmental reporting system, efforts to improve the quality of environmental data and underpinning information systems continue to languish. These ongoing deficiencies not only hinder effective environmental management but also create significant challenges for performance and accountability reporting.

³ The North Island Weather Events refer to the Auckland Anniversary Weekend floods, Cyclone Hale and Cyclone Gabrielle, which caused widespread flooding and damage across large areas of the North Island in 2023.

⁴ The scope of this request included additional agencies such as state-owned enterprises that are not included in the formal estimate of environmental expenditure. Information regarding both incurred and anticipated climate adaptation expenditure relating to specific infrastructure projects was requested.

⁵ The environmental reporting system is fragmented and characterised by significant data gaps, limited time-series data, inconsistent data collection practices and there are issues relating to data accessibility. For more information refer to PCE, 2019, chapter three.

Accordingly, my calls to incorporate expenditure tagging into standard budgetary reporting need to be coupled with improvements in the quality of our environmental information base. Only once this has been achieved can we know whether the fiscal outlays that have been catalogued in the current and previous iterations of this note are really making a difference.

In the course of putting together this estimate, my office requested data from finance teams from across the public sector. I am grateful for the considerable time and effort they have expended to make this estimate possible.

Method

The following provides an overview of the method used to derive this estimate of environmental expenditure. It includes a definition of environmental expenditure, a description of the data collection process and details on quality assurance and analytical steps.

Defining environmental expenditure

For the purposes of this estimate, environmental expenditure is defined as central government spending on environmental protection and resource management activities.

The definition of environmental expenditure used in this analysis to guide the identification and classification of spending is derived from the System of Environmental-Economic Accounting (SEEA) definition of environmental activities.⁶

Under the SEEA framework, environmental activities are defined based on two categories:

- **Environmental protection activities** are those activities whose primary purpose is the prevention, reduction and elimination of pollution and other forms of degradation of the environment.⁷
- **Resource management activities** are those activities whose primary purpose is preserving and maintaining the stock of natural resources and hence safeguarding against depletion.^{8,9}

Data source

Data were obtained directly from those public sector agencies that have significant environmental management functions and responsibilities. The request covered budgeted expenditure for the 2024/25 fiscal year.¹⁰

⁶ United Nations et al., 2014.

⁷ This includes activities related to the protection of ambient air and climate; wastewater management; waste management; protection and remediation of soil and water; protection of biodiversity (including biosecurity activities where relevant); research and development; environmental monitoring; education and training; and general administration and regulation.

⁸ This includes the management of water stocks, forest resources, fish stocks, energy resources (renewable energy production and energy conservation measures) and minerals; research and development; education and training; environmental monitoring; and general administrative and regulatory activities.

⁹ United Nations et al., 2014, p.96.

¹⁰ Data were requested from the following agencies: Climate Change Commission, Department of Conservation, Department of Internal Affairs, Energy Efficiency and Conservation Authority, Environmental Protection Authority, Inland Revenue, Kāinga Ora, Land Information New Zealand, Maritime New Zealand, Ministry for Primary Industries, Ministry for the Environment, Ministry of Business, Innovation and Employment, Ministry of Foreign Affairs and Trade, Ministry of Justice, Ministry of Transport, New Zealand Defence Force, NZ Transport Agency Waka Kotahi, Stats NZ, Te Puni Kōkiri and The Treasury. The Treasury also provided data on behalf of the Department of the Prime Minister and Cabinet.

Identification and classification of data

Agencies were asked to identify expenditure consistent with the definition of either environmental protection or resource management activities. A guidance document that included practical examples of activities consistent with the definition of environmental expenditure was provided to assist agencies with identifying relevant spending. To minimise administrative burden, agencies were asked to identify only those items of expenditure that they considered to have a material and significant environmental purpose.

Agencies were asked to categorise this expenditure according to a single classification framework. This framework consisted of a hierarchical schedule of enduring and specific environmental outcomes derived from state of the environment reporting.

The guidance document requested that agencies attempt to identify and classify expenditure at a financial unit below that of appropriations to provide a more granular account of spending. However, agencies were given discretion to identify an appropriate financial unit based on considerations such as the:

- structure of their internal financial systems
- breadth and scope of their environmental protection and resource management activities
- administrative burden associated with the task.

Given this flexibility, the approach adopted by agencies varied. For some agencies, appropriations were deemed to provide a reasonably accurate assessment of both the fiscal magnitude and scope of environmental spending. Accordingly, these agencies opted to supply expenditure estimates sourced from publicly available appropriation data released by the Treasury.

Other agencies were able to provide a more refined estimate of spending using data housed in internal accounting systems. When financial units had multiple objectives (i.e. both environmental and non-environmental), agencies were asked to identify and classify only the portion of spending consistent with the definition of environmental expenditure based on their reasonable judgement.

Quality assurance

Once received, datasets were subject to a quality assurance process. This involved an inspection of each dataset to confirm the identified expenditure was consistent with the definition of environmental expenditure. The assigned outcomes were also reviewed to ensure the classification hierarchy of enduring and specific outcomes had been correctly applied. Any issues relating to the identification and classification of data were resolved with the respective agency.

Analysis

Following quality assurance, datasets were prepared for analysis. This involved tidying the data to ensure a consistent format to facilitate further analysis. Data were analysed to derive a total estimate of environmental expenditure and an estimate disaggregated by administering agency and environmental outcome.

Results

The results show that for the 2024/25 fiscal year, agencies have budgeted about \$3.6 billion of environmental expenditure. Within the context of total government expenditure for the year, this is equivalent to about 2.0% of budgeted expenditure.¹¹ Table 1 shows this figure disaggregated by enduring and specific environmental outcomes.

Of the \$3.6 billion identified, about \$1.2 billion is allocated towards reducing greenhouse gas emissions and adapting to climate change. Disaggregated by specific outcome, \$722 million is directed towards climate adaptation and \$471 million is directed towards climate mitigation activities. The remaining \$32 million could not be attributed to a specific outcome due to insufficient information or because agencies judged this expenditure to fall outside the scope of the pre-specified specific outcomes.

A further \$858 million is directed towards improving the biodiversity and ecosystem functioning and resilience of Aotearoa. About \$660 million is allocated towards improving our land and freshwater. Around \$410 million and \$293 million will be spent on reducing pollution and improving the efficiency of institutions, respectively. Finally, \$109 million will be used to improve the coastal and marine environment of Aotearoa.

This is the first estimate in the series in which expenditure on climate adaptation has surpassed expenditure on climate mitigation activities. The shifting balance highlights how increasing adaptation spending in response to extreme weather events can crowd out other expenditure. It is anticipated that adaptation expenditure will continue to exhibit similar patterns in the future in terms of both magnitude and variability in years following extreme weather events.

¹¹ This figure was calculated using financial data sourced from The Treasury, 2024.

Table 1: Disaggregation of environmental expenditure by enduring and specific outcomes.

Environmental expenditure 2024/25 ¹²	Amount \$ (000)
Disaggregated by enduring and specific outcomes	
Reducing greenhouse gas emissions and adapting to climate change	\$1,224,688
New Zealand is effectively adapting to the impacts of climate change	\$721,804
New Zealand's per person emissions are declining	\$470,508
Other expenditure not elsewhere classified	\$2,136
Indeterminate	\$30,240
Improving the biodiversity and ecosystem functioning and resilience of Aotearoa	\$858,367
Our native plants, animals and ecosystems are thriving	\$852,177
Other expenditure not elsewhere classified	\$6,189
Improving the land and freshwater of Aotearoa, including sustainable management of resources	\$660,224
Land management is improved to enhance soil and water quality	\$246,283
Mineral and energy resources are managed sustainably	\$209,597
Management of water takes is improved to ensure sustainability of our freshwater ecosystems	\$152,660
Urban growth is managed without affecting versatile land and native biodiversity	\$17,303
Other expenditure not elsewhere classified	\$23,601
Indeterminate	\$10,779
Reducing pollution and waste	\$409,872
Waste and pollution in urban areas is reduced	\$364,171
Pollution in farming areas is reduced and waterways in farming areas are cleaned up	\$7,206
Other expenditure not elsewhere classified	\$38,495
Improving the efficiency and effectiveness of institutions designed to manage human interventions in the environment	\$292,644
–	\$292,644
Improving the coastal and marine environment of Aotearoa, including sustainable management of resources	\$109,129
Fish stocks are managed sustainably to improve the health of our oceans	\$93,913
Other expenditure not elsewhere classified	\$13,283
Indeterminate	\$1,933
Total	\$3,554,925

Note: Individual figures may not sum to stated totals due to rounding.

Figure 1 links environmental expenditure to the agencies that administer it. This provides an indication of the magnitude of spending across various agencies and the outcome this spending is being directed towards.

¹² Environment-related research, science and innovation funding administered by the Ministry of Business, Innovation and Employment relates to the 2023/24 fiscal year. For additional information regarding this inconsistency refer to p.13.

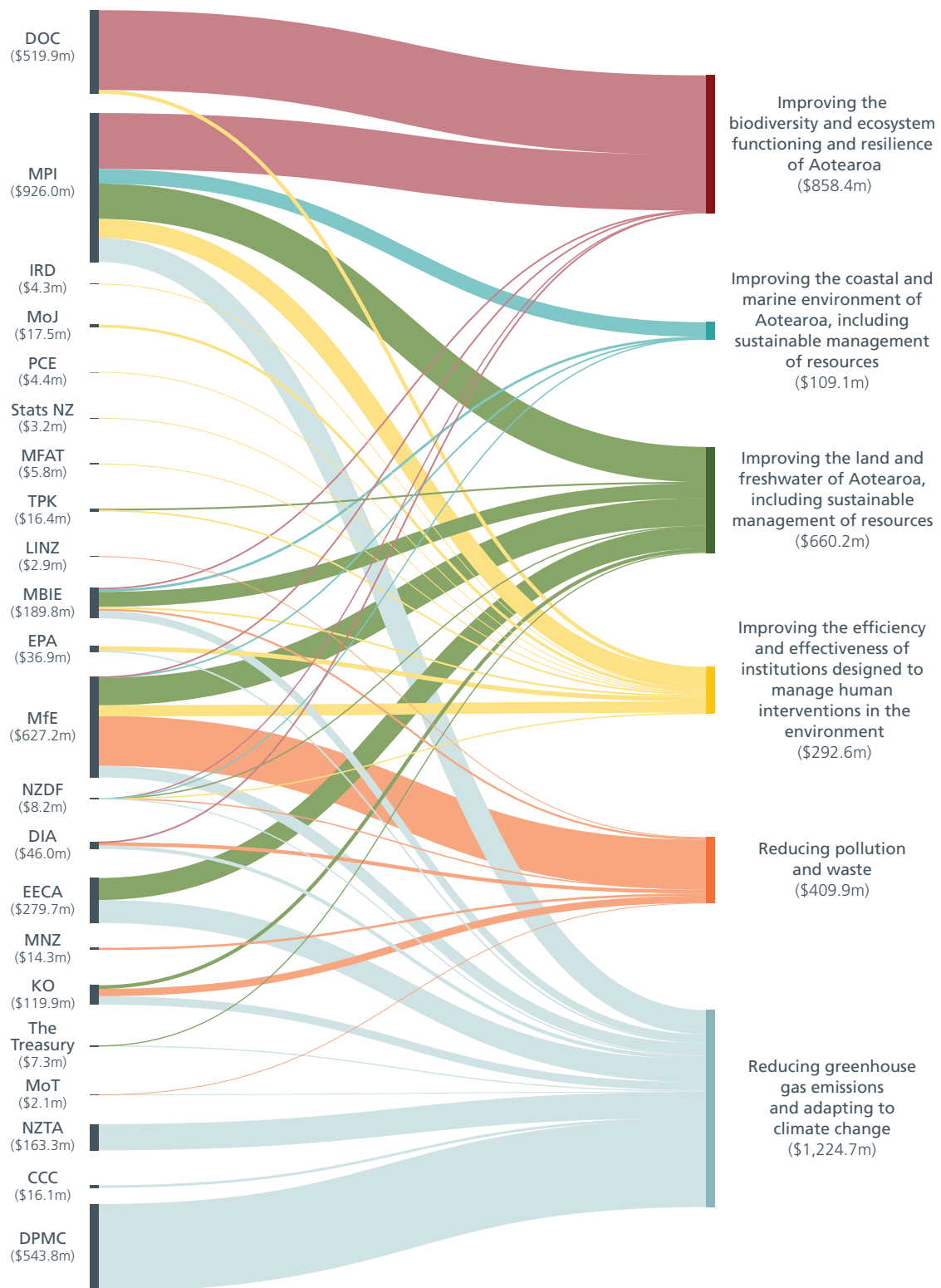


Figure 1: Environmental expenditure by government agencies attributed to enduring environmental outcomes. The left side of the figure provides a sense of total environmental spending; the right side provides a sense of where that spending is focused. Flows capture the contribution of individual agencies. See Appendix 1 for additional information regarding the fiscal magnitude of agency contributions and agency names.

Budgeted expenditure administered by the Department of the Prime Minister and Cabinet (DPMC) is significant, totalling an estimated \$544 million and allocated solely towards climate adaptation activities. The majority of this expenditure will support recovery from the North Island Weather Events (NIWE). This includes an estimated \$317 million Crown contribution to the voluntary buyout of residential properties severely impacted by the NIWE.¹³ A further \$56 million is allocated to NIWE-affected councils for community and property-level interventions – including flood mitigation initiatives such as stopbanks. These initiatives are aimed at managing future severe weather events in regions impacted by the NIWE. The values given here are estimates.

In addition, DPMC will provide funding for the cyclone recovery unit, as well as regional and local support in the form of grants and other payments to local authorities and associated administration costs. A smaller portion of expenditure is allocated to support the ongoing recovery from the 2022 Nelson flooding event. This is similarly directed at property buyouts and risk mitigation projects.

Note that the estimate of environmental spending excludes non-cash items administered by the Ministry for the Environment related to the operation of the New Zealand Emissions Trading Scheme (NZ ETS). These non-cash expenses are significant and represent \$2.4 billion of expenditure for the 2024/25 fiscal year.

These non-cash expenses are included in the Ministry for the Environment's financial schedules as an accounting provision to allow for the recognition of a liability incurred by the Crown. They result from measures intended to contain costs for NZ ETS participants or recognise a fiscal risk to the Crown. These expenses include the allocation of New Zealand Units to eligible sectors of the economy to address cost pressures and associated competitiveness issues arising from the NZ ETS. Accordingly, these items do not represent tangible expenditure directed towards activities or programmes intended to reduce greenhouse gas emissions. Consequently, these expenses have been excluded from our estimate on the basis that they are inconsistent with the definition of environmental expenditure.

Furthermore, expenditure administered by the NZ Transport Agency Waka Kotahi relates to Crown funding only. It does not include expenditure associated with the administration of the National Land Transport Fund which is out of scope for the purpose of this estimate.

Box 1 provides an overview of environmentally relevant International Development Cooperation expenditure administered by the Ministry of Foreign Affairs and Trade.

¹³ For additional information regarding these initiatives refer to DPMC, 2023.

Box 1: New Zealand's International Development Cooperation expenditure

This is the first year that environmentally relevant International Development Cooperation (IDC) spending by the Ministry of Foreign Affairs and Trade (MFAT) has been included in the assessment of environmental expenditure. Environmentally relevant IDC spend by MFAT is budgeted at \$246 million for the 2024/25 fiscal year. This figure represents budgeted spending on a range of environmental and climate change outcomes, including biodiversity, energy, water security and disaster risk reduction, which form part of New Zealand's IDC programme.

IDC funds administered by MFAT included in this assessment cover activities that are currently in implementation. Activities primarily focus on the Pacific Islands region. For example, the Climate Resilient Islands programme provides grant-funding for activities that improve food security, reduce disaster risk and restore ecosystems in Fiji, Tonga, Vanuatu, Tuvalu, Solomon Islands and Papua New Guinea.¹⁴ MFAT has also provided funding for the Centre for Pacific Crops and Trees (CePaCT) in Suva, Fiji, where a team of scientists safeguards the region's plant genetic resources and investigates new climate resilient varieties of crops.¹⁵

Note that IDC spending is presented separately and excluded from our headline estimate of \$3.6 billion, and the estimates presented in Table 1 and Figure 1. This is due to difficulties associated with mapping international development spending to our framework of enduring and specific environmental outcomes. Future iterations of this note will aim to provide more detailed information on the environmental outcomes associated with this expenditure.

Consistency

These results update the previous agency-led estimate of environmental expenditure compiled for the 2023/24 fiscal year. This previous estimate showed that budgeted environmental protection and resource management expenditure was \$3.60 billion for the 2023/24 fiscal year. This was equivalent to about 2.0% of expenditure authorised for that year.¹⁶ By comparison, budgeted expenditure for the 2024/25 fiscal year is about \$3.55 billion.

When comparing these estimates, any discrepancy will reflect both real world changes in environmental spending and differences in methodological compilation and presentation of results. Accordingly, caution is warranted when making direct comparisons between estimates at the whole-of-government and individual agency level.

The general method used to compile this estimate remains unchanged from the previous assessment of environmental expenditure. The definition of environmental expenditure continues to be based on the SEEA framework, with relevant financial data requested directly from government agencies. Differences regarding methodological compilation stem from the expanded scope and detail of this update with respect to agency coverage.

¹⁴ See <https://livelearn.org/climate-resilient-islands>.

¹⁵ See <https://lrd.spc.int/work-areas/genetic-resources/cepact>.

¹⁶ PCE, 2024.

In terms of changes with respect to agency coverage and detail, expenditure incurred by Kāinga Ora and MFAT has been included in this assessment of environmental expenditure for the first time. In addition, information regarding budgeted expenditure was sourced directly from the Climate Change Commission, Energy Efficiency and Conservation Authority and Environmental Protection Authority. This allowed for a more granular and detailed assessment of budgeted expenditure for these agencies.¹⁷

For expenditure administered by the Department of Conservation, capital spending related to the supply of recreational opportunities that had been included in previous iterations of this estimate has now been excluded. Several other smaller financial units have also been excluded. On review, the primary purpose of these financial units was deemed to be inconsistent with the definition of environmental expenditure. The removal of these financial units has reduced the Department of Conservation's estimate by about \$58 million for the 2024/25 fiscal year.

This agency-led estimate of environmental expenditure has been compiled on an annual basis since the 2022/23 fiscal year. Over this time, incremental improvements in agency coverage have occurred with each iteration. The agencies consulted this year represent the complete set of central government agencies that data will be requested from for future estimates. This brings to a close the developmental phase of this reporting initiative. Now that a baseline of agencies and expenditure has been established, year to year comparisons will become more meaningful.

Limitations and data quality

The results should be interpreted in the context of the following limitations and data quality considerations. These issues ensure that there remains an unquantified degree of uncertainty associated with the accuracy of the 2024/25 estimate.

Overall, it should be noted that the financial management systems employed by public sector agencies are not designed to facilitate the identification and categorisation of spending by outcome. Consequently, there is an inherent degree of both imprecision and subjectivity associated with the method used to compile the results presented in this note.

While agencies adhered to a consistent definition of environmental expenditure, they adopted a more flexible approach regarding the selection of a financial unit to identify and classify spending. This inconsistent approach will result in a variable level of accuracy and detail across agencies with respect to the supplied expenditure estimates.

Another limitation stems from the use of forward-looking financial information. This analysis is based on budgeted expenditure for the 2024/25 fiscal year. Accordingly, these figures may change as expenditure is incurred throughout the year and is subject to a formal audit process.

Currently, climate-related expenditure is classified under a single enduring outcome that encompasses both mitigation and adaptation spending. This is despite such expenditure being directed towards activities that are intended to achieve markedly different outcomes in terms of our response to climate change. Accordingly, the current structure and wording of the classification framework will be reviewed as part of work to provide a more transparent and accurate account of climate-related expenditure for future estimates.

¹⁷ Previous iterations of the estimate of environmental expenditure sourced spending information for these agencies from their respective monitoring departments.

In addition to these more general considerations, there are issues related to specific datasets supplied by agencies that are noted below.

- For research, science and innovation funding administered by the Ministry of Business, Innovation and Employment (MBIE):
 - Expenditure estimates relate to the 2023/24 fiscal year. Funding for the 2024/25 fiscal year was still in the process of being allocated to specific projects at the time this estimate was compiled. Accordingly, financial information from the previous fiscal year was used to enable mapping of environment-related research, science and innovation expenditure to outcome categories. Figures presented here for the 2023/24 fiscal year are provisional and will be lower than the anticipated final expenditure on research, science and innovation. This is due to data still being collected on certain research projects at the time this estimate was compiled. It should be noted that all other financial data supplied by MBIE regarding the management of energy and resources relates to the 2024/25 fiscal year.¹⁸
 - There is a discrepancy between the classification of environmental research spending presented here and the classification of environmental research published by MBIE as part of its administration of New Zealand’s science funding system.¹⁹ The reclassification of research, science and innovation funding against environmental outcomes was based on existing categories assigned using the Australian and New Zealand Standard Research Classification (ANZSRC).²⁰ Translating these categories to environmental outcomes required the mapping of relevant ANZSRC codes to the schedule of outcomes. This was undertaken by MBIE as part of this data request and has not been verified or endorsed by the organisations undertaking the research.
- Expenditure administered by the Ministry of Justice includes salaries and allowances set by the Remuneration Authority for Environment Court Judges, Environment Commissioners and Deputy Commissioners. The estimate is based on the current remuneration approved and may change during the year.
- For expenditure on adaptation administered by the Department of the Prime Minister and Cabinet, the final amounts paid in 2024/25 will depend on confirmation of the numbers of affected properties and the development of project delivery plans for risk mitigation projects. Funding is through a multi-year appropriation meaning that variations in the timing of payments can be managed across the period of the appropriation (2023/24–2027/28).

¹⁸ Environment-related research, science and innovation funding accounted for \$117 million or 62% of MBIE’s \$190 million spend presented in Figure 1.

¹⁹ These data are publicly available on the MBIE website: <https://www.mbie.govt.nz/science-and-technology/science-and-innovation/research-and-data/successful-funding-application-anzsrc-data/>.

²⁰ ANZSRC provides a standardised framework used to measure and analyse research and experimental development. For additional information regarding ANZSRC, see <https://www.mbie.govt.nz/science-and-technology/science-and-innovation/research-and-data/an-zsrc/>.

Appendix 1: Environmental expenditure disaggregated by agency contribution to enduring outcomes

Table A.1 provides more detailed information regarding the contribution of individual agencies to environmental outcomes in terms of budgeted expenditure.

Agency	Environmental expenditure (\$ 000) per enduring outcome						
	Reducing greenhouse gas emissions and adapting to climate change	Improving the biodiversity and ecosystem functioning and resilience of Aotearoa	Improving the land and freshwater of Aotearoa, including sustainable management of resources	Reducing pollution and waste	Improving the efficiency and effectiveness of institutions designed to manage human interventions in the environment	Improving the coastal and marine environment of Aotearoa, including sustainable management of resources	Total \$ (000)
Department of Conservation (DOC)	–	\$496,267	–	–	\$23,666	–	\$519,933
Ministry for Primary Industries (MPI)	\$150,430	\$347,850	\$219,706	–	\$116,924	\$91,103	\$926,013
Inland Revenue (IRD)	–	–	–	–	\$4,300	–	\$4,300
Ministry of Justice (MoJ)	–	–	–	–	\$17,468	–	\$17,468
Parliamentary Commissioner for the Environment (PCE)	–	–	–	–	\$4,420	–	\$4,420
Stats NZ	–	–	–	–	\$3,178	–	\$3,178
Ministry of Foreign Affairs and Trade (MFAT)	–	–	–	–	\$5,793	–	\$5,793
Te Puni Kōkiri (TPK)	–	–	\$11,378	–	\$5,049	–	\$16,427
Land Information New Zealand (LINZ)	–	–	–	\$2,870	–	–	\$2,870
Ministry of Business, Innovation and Employment (MBIE)	\$47,139	\$9,692	\$93,178	\$12,416	\$11,610	\$15,744	\$189,778
Environmental Protection Authority (EPA)	\$7,574	–	–	–	\$29,325	–	\$36,899
Ministry for the Environment (MfE)	\$71,631	\$410	\$172,163	\$310,702	\$70,336	\$1,933	\$627,176
New Zealand Defence Force (NZDF)	\$139	\$4,098	\$2,423	\$596	\$575	\$350	\$8,181
Department of Internal Affairs (DIA)	\$22,600	\$50	–	\$23,361	–	–	\$46,011
Energy Efficiency and Conservation Authority (EECA)	\$142,891	–	\$136,782	–	–	–	\$279,673
Maritime New Zealand (MNZ)	–	–	–	\$14,346	–	–	\$14,346
Kāinga Ora (KO)	\$51,877	–	\$22,633	\$45,395	–	–	\$119,905
The Treasury	\$5,313	–	\$1,961	–	–	–	\$7,274
Ministry of Transport (MoT)	\$1,922	–	–	\$186	–	–	\$2,108
NZ Transport Agency Waka Kotahi (NZTA)	\$163,295	–	–	–	–	–	\$163,295
Climate Change Commission (CCC)	\$16,103	–	–	–	–	–	\$16,103
Department of the Prime Minister and Cabinet (DPMC)	\$543,774	–	–	–	–	–	\$543,774
Total (\$ 000)	\$1,224,688	\$858,367	\$660,224	\$409,872	\$292,644	\$109,129	\$3,554,925

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