

19-D-01161

s 9(2)(a)

Dear s 9(2)(a)

Thank you for your email of 6 June 2019 requesting the following under the Official Information Act 1982 (the Act):

"I am interested in MPDC's use of waste levy funding provided to them annually by Central Government. Council would have received approximately \$100,000 a year for approximately 10 years for a total of approximately \$1,000,000 received since the programme was instituted. I am interested in seeing documentation as to how these funds have been spent.

Are there public records of this expenditure? If so, could the Ministry provide me with copies? I have downloaded the fact sheet ("Compliance Reviews of territorial Waste levy expenditure") from the Ministry's website. It notes there that the Ministry "aims to review each territorial authority at least once during a three year period". I am interested in the nature and extent of monitoring of MPDC's activities and expenditures over the 10-year period."

The Ministry for the Environment has identified 11 documents in scope of your request, as listed in the attached table (including annual levy spending reports and compliance reviews). Some information within these documents has been withheld under the following sections of the Act:

9(2)(ba)(ii) protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information— would be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied.

All waste levy money received by a territorial authority must be spent on matters to promote or achieve waste minimisation according to both the Act and its Waste Management and Minimisation Plan (WMMPP).

There are publicly available records that show Matamata-Piako District Council (MPDC) has received \$1,039,534.73 in waste levy payments since the introduction of levy payments in January 2010. This information is available from the Ministry's website at <https://www.mfe.govt.nz/waste/waste-guidance-and-technical-information/waste-disposal-levy/waste-disposal-levy-payments>

There are publicly available guidelines that provide Territorial Authorities with advice and guidance on complying with both the Act and WMMPP's. This information is available from the Ministry's website at <https://www.mfe.govt.nz/publications/waste/waste-levy-spending-guidelines-territorial-authorities>.

It is relevant to note that waste levy expenditure is only a part of total spending on waste activities and we encourage you to contact MPDC for further information.

The requested information, data and reports the Ministry for the Environment holds on how MPDC spends money provided from the Waste Levy will be partially withheld.

MPDC provides yearly reports of levy money expenditure to the Ministry. The Ministry's compliance assurance program has undertaken two reviews of MPDC waste levy expenditure in January 2015 and August 2018. During each review accounts and invoices related to levy expenditure were sighted and no issues identified.

In terms of section 9(1) of the Act, I am satisfied that, in the circumstances, the withholding of this information is not outweighed by other considerations that render it desirable to make the information available in the public interest.

Some out of scope information has also been removed from the documents being released to you.

Also note that the document 9 (Compliance review summary report 2018 (11906001)) contains an error: MPDC has been referred to as Christchurch City Council.

You have the right to seek an investigation and review by the Office of the Ombudsman of my decision to withhold information relating to this request, in accordance with section 28(3) of the Act. The relevant details can be found on their website at: www.ombudsman.parliament.nz.

Please note that due to the public interest in our work the Ministry for the Environment publishes responses to requests for official information on our website on our [OIA responses page](#) shortly after the response has been sent.

If you have any queries about this, please feel free to contact our Executive Relations team.

Yours sincerely


P.P. Hineana

Shaun Lewis
Director - Mana Honohono
Investments and Partnerships

List of documents

Document no.	Document date	Content	Decisions	OIA sections applied
1	2017	MPDC Levy Spend Report 2017	Partially withheld	9(2)(a) To protect the privacy of individuals 9(2)(ba)(ii) To protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied
2	2016	MPDC Levy Spend Report 2016	Partially withheld	
3	2015	MPDC Levy Spend Report 2015	Partially withheld	
4	2014	MPDC Levy Spend Report 2014	Partially withheld	
5	2013	MPDC Levy Spend Report 2013	Partially withheld	
6	2012	MPDC Levy Spend Report 2012	Partially withheld	
7	2011	MPDC Levy Spend Report 2011	Partially withheld	
8	2010	MPDC Levy Spend Report 2010	Partially withheld	
9	2018	Compliance review summary report 2018 (11906001)	Partially withheld	
10	2015	Compliance review summary report 2015 (1665501)	Partially withheld	
11	2015	File Note: Compliance review summary report 2015 (1662851)	Partially withheld	

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Territorial Authorities Levy Spend Report

IMPORTANT: READ THE GUIDANCE TEXT BEFORE COMPLETING THIS FORM.
Complete all parts of this form. The amounts listed in each section should be in dollar figures excluding GST.
Please forward your completed form to waste@dnv.co.nz.

Part A: Confirmation of Levy Money Received

Territorial Authority:

Contact person:

Payment date	Amount
Previous Payments	\$659,078.94
Previous Expenditure	\$437,027.93
Outstanding Amount	\$222,051.01
20-July-2016	\$32,486.44
20-October-2016	\$11,224.87
20-January-2017	\$32,529.52
20-April-2017	\$32,716.35
Total to be reported	\$339,026.97

Part B: Money Spent on Waste Minimisation Activities <i>This section allows you to explain how you are using your levy money to promote or achieve waste minimisation in accordance with s 32 of the Waste Minimisation Act 2008.</i>											
1. Details of project or initiative	2. W MMP reference <small>(insert page number of section ref)</small>	3. Amount reduced, reused, recycled or recovered <small>Choose from drop down menus. Add as many rows as needed. Example:</small>			4. Measure of waste minimisation promotion <small>Choose from drop down menus. Add as many rows as needed. Example:</small>	5. Classification <small>(reduction, reuse, recycling or recovery)</small>	6. Category	7. Status <small>(new, existing or expansion)</small>	8. Amount of levy money spent	9. Total cost of initiative if different to 8.	10. Additional comments
		\$00	Litres	Kg							
s 9(2)(ba)(ii)	c3.2				s 9(2)(ba)(ii)	Recovery	Research and Reporting	s 9(2)(ba)(ii)	\$ 20,987.37		
	s1.2					Recycling	Infrastructure		\$ 16,355.12		
	s1.2					Recycling	Infrastructure		\$ 10,663.00		
	c3.2					Reduction	Education and Communication		\$ 9,950.42		
	c3.2					Reduction	Education and Communication		\$ 3,564.29		
	c3.2					Recycling	Services		\$ 12,347.95		
Total levy expenditure for this period									\$ 73,911.15	\$0.00	
<small>Levy not yet spent - will be carried forward to next period</small>									\$ 265,115.82		

Part C: Total Expenditure <small>Includes levy and other non-levy funding on Waste Management and Minimisation Activities</small>		
	Estimated spend on Waste minimisation activities or initiatives this financial year	Total annual spend on Waste management and minimisation this financial year
Education	\$ 38,627.71	
Services		\$ 1,960,542.00
Infrastructure	\$ 27,018.12	
Research and Reporting	\$ 20,987.37	
Other		
Total Expenditure	\$ 86,653.20	\$ 1,960,542.00

Part D: Additional Comments

Please provide any additional information on the projects or initiatives you have listed in Part B above. For example, more details about the project itself and how it is contributing to the priorities and objectives set out in your W MMP. We encourage you to provide us with as much information as possible to enable a comprehensive overview of waste levy spending across NZ.

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Environment
 Ministry for the Environment
 P.O. Box 103, Wellington, New Zealand

Territorial Authorities Levy Spend Report

IMPORTANT: READ THE GUIDANCE TEXT BEFORE COMPLETING THIS FORM.
 Complete all parts of this form. The amounts listed in each section should be in dollar figures excluding GST.
 Please forward your completed form to waste.ta@mtfe.govt.nz.

Part A: Confirmation of Levy Money Received

Territorial Authority:

Contact person:

Payment date	Amount
Previous Payments	\$528,177.45
Previous Expenditure	\$388,454.41
Outstanding Amount	\$139,723.04
20-July-2010	\$29,070.34
20-October-2010	\$28,827.40
20-January-2011	\$28,801.34
20-April-2011	\$34,201.81
Total to be reported	\$259,624.53

Part B: Money Spent on Waste Minimisation Activities
 This section allows you to explain how you are using your levy money to promote or achieve waste minimisation in accordance with s 32 of the Waste Minimisation Act 2008.

1. Details of project or initiative	2. WMMP reference (insert page number or section ref)	3. Amount reduced, reused, recycled or recovered			4. Measure of waste minimisation promotion	5. Classification (reduction, reuse, recycling or recovery)	6. Category	7. Status (new, existing or expansion)	8. Amount of levy money spent	9. Total cost of initiative (if different to 8.)	10. Additional comments
		kg	Litres	Point							
s 9(2)(ba)(ii)	C3.2				s 9(2)(ba)(ii)	Reduction	Education and Communication	s 9(2)(ba)(ii)	\$ 9,018.66		
	C3.2					Reduction	Education and Communication		\$ 4,325.54		
	C3.2					Reduction	Education and Communication		\$ 5,604.54		
	C3.2					Recycling	Services		\$ 6,299.28		s 9(2)(ba)(ii)
	C3.3					Recycling	Education and Communication		\$ 1,285.00		
	C3.2					Reuse	Education and Communication		\$ 1,778.00		
	S3.4					Recycling	Infrastructure		\$ 7,175.00		
	S1.2					Recycling	Infrastructure		\$ 12,088.50		
Total levy expenditure for this period									\$ 47,573.82	\$9.00	
Levy not yet spent - will be carried forward to next period									\$ -	\$ 23,088.91	

Part C: Total Expenditure
 Includes levy and other non-levy funding on Waste Management and Minimisation Activities

	Estimated spend on Waste minimisation activities or initiatives this financial year	Total annual spend on Waste management and minimisation this financial year
Education	\$ -	\$ 24,567.00
Services	\$ -	\$ 1,600,000.00
Infrastructure	\$ -	\$ 44,326.00
Research and Reporting	\$ -	\$ -
Other	\$ -	\$ -
Total Expenditure	\$ -	\$ 1,588,892.00

Part D: Additional Comments

Please provide any additional information on the projects or initiatives you have listed in Part B above. For example, more details about the project itself and how it is contributing to the priorities and objectives set out in your WMMP. We encourage you to provide us with as much information as possible to enable a comprehensive overview of waste levy spending across NZ.

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Ministry for the Environment
 Te Kaitiaki Take Kōwhiri
 Environment
 Te Kaitiaki Take Kōwhiri

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Territorial Authorities Levy Spend Report

IMPORTANT: READ THE GUIDANCE TEXT BEFORE COMPLETING THIS FORM.
 Complete all parts of this form. The amounts listed in each section should be in dollar figures excluding GST.
 Please forward your completed form to waste.ta@mtfe.govt.nz.

Part A: Confirmation of Levy Money Received

Territorial Authority:

Contact person:

Payment date	Amount
Previous Payments	\$418,854.97
Previous Expenditure	\$268,883.48
Outstanding Amount	\$149,971.49
20-July-2011	\$25,535.14
20-October-2011	\$27,102.82
20-January-2012	\$25,728.51
20-April-2012	\$78,905.61
Total to be reported	\$247,293.97

Part B: Money Spent on Waste Minimisation Activities
 This section allows you to explain how you are using your levy money to promote or achieve waste minimisation in accordance with s 32 of the Waste Minimisation Act 2008.

1. Details of project or initiative	2. W MMP reference (insert page number or section ref)	3. Amount reduced, reused, recycled or recovered			4. Measure of waste minimisation promotion (Choose from drop down menus. Add as many rows as needed. Example: s 9(2)(ba)(ii))	5. Classification (reduction, reuse, recycling or recovery)	6. Category	7. Status (new, existing or expansion)	8. Amount of levy money spent	9. Total cost of initiative (if different to 8.)	10. Additional comments
		kg	Litres	Point							
s 9(2)(ba)(ii)	C3.2				s 9(2)(ba)(ii)	Reduction	Education and Communication	s 9(2)(ba)	\$ 7,029.00		
	C3.2					Reduction	Education and Communication		\$ 4,583.09		
	C3.2					Reduction	Education and Communication		\$ 10,852.96		
	S1.2					Recycling	Infrastructure		\$ 7,107.78		
	C3.3					Recovery	Research and Reporting		\$ 5,030.33		
	S1.2					Recycling	Services		\$ 9,665.00		
	D.7					Reduction	Research and Reporting		\$ 2,000.00		
	D.7					Recycling	Education and Communication		\$ 22,468.52		
Total levy expenditure for this period									\$ 76,223.68	\$9.00	
Levy not yet spent - will be carried forward to next period									\$	\$ 177,070.29	

Part C: Total Expenditure
 Includes levy and other non-levy funding on Waste Management and Minimisation Activities

	Estimated spend on Waste minimisation activities or initiatives this financial year	Total annual spend on Waste management and minimisation this financial year
Education	\$ 44,921.52	\$ 25,000.00
Services	\$ 9,665.00	\$ 1,634,000.00
Infrastructure	\$ 7,107.78	\$ 45,000.00
Research and Reporting	\$ 8,039.33	
Other		
Total Expenditure	\$ 70,223.68	\$ 1,724,000.00

Part D: Additional Comments

Please provide any additional information on the projects or initiatives you have listed in Part B above. For example, more details about the project itself and how it is contributing to the priorities and objectives set out in your W MMP. We encourage you to provide us with as much information as possible to enable a comprehensive overview of waste levy spending across NZ.

§ 9(2)(ba)(ii)

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Environment
 Ministry for the Environment
 P.O. Box 262, Wellington

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Territorial Authorities Levy Spend Report

IMPORTANT: READ THE GUIDANCE TEXT BEFORE COMPLETING THIS FORM.
 Complete all parts of this form. The amounts listed in each section should be in dollar figures excluding GST.
 Please forward your completed form to waste@dmfe.govt.nz.

Part A: Confirmation of Levy Money Received

Territorial Authority:

Contact person:

Payment date	Amount
Previous Payments	\$30,975.30
Previous Expenditure	\$20,263.10
Outstanding Amount	\$10,712.20
20-July-2010	\$23,111.45
20-October-2010	\$23,936.30
20-January-2011	\$24,007.00
20-April-2011	\$26,714.07
Total to be reported	\$215,971.82

Part B: Money Spent on Waste Minimisation Activities
 This section allows you to explain how you are using your levy money to promote or achieve waste minimisation in accordance with s 32 of the Waste Minimisation Act 2008.

1. Details of project or initiative	2. W MMP reference (insert page number or section ref)	3. Amount reduced, reused, recycled or recovered			4. Measure of waste minimisation promotion (Choose from drop down menus. Add as many rows as needed. Example: Attendees at workshop)	5. Classification (reduction, re-use, recycling or recovery)	6. Category	7. Status (new, existing or expansion)	8. Amount of levy money spent	9. Total cost of initiative if different to 8.	10. Additional comments
		kg	Litres	Point							
s 9(2)(ba)(ii)	S.7	s 9(2)(ba)(ii)				Recycling	Infrastructure	S 9(2)	\$ 6,563.70		s 9(2)(ba)(ii)
	C.1.2					Recycling	Infrastructure	S 9(2)	\$ 10,083.03		
	C.1.2					Recycling	Education and Communication	S 9(2)	\$ 36,003.01		
	S.1.2					Recycling	Infrastructure	S 9(2)	\$ 13,829.07		
	C.1.2					Re-use	Services	S 9(2)	\$ 940.00		
	S.1.2					Recycling	Infrastructure	S 9(2)	\$ 5,184.00		
	S.1.2					Recycling	Infrastructure	S 9(2)	\$ 0.00		
	C.1.2					Recycling	Infrastructure	S 9(2)	\$ 0.00		
	S.1.2					Recycling	Services	S 9(2)	\$ 2,664.00		
	S.1.2					Recovery	Services	S 9(2)	\$ 3,307.50		
Total levy expenditure for this period									\$ 77,628.33	\$9.00	
Levy not yet spent - will be carried forward to next period									\$ 137,343.49		

Part C: Total Expenditure
 Includes levy and other non-levy funding on Waste Management and Minimisation Activities


	Estimated spend on Waste minimisation activities or initiatives this financial year	Total annual spend on Waste management and minimisation this financial year
Education	\$ 46,136.04	\$ 71,138.81
Services	\$ 5,911.52	\$ 1,640,000.00
Infrastructure	\$ 25,272.77	\$ 87,414.04
Research and Reporting		
Other		
Total Expenditure	\$ 77,628.33	\$ 1,898,552.76

Part D: Additional Comments

Please provide any additional information on the projects or initiatives you have listed in Part B above. For example, more details about the project itself and how it is contributing to the priorities and objectives set out in your W MMP. We encourage you to provide us with as much information as possible to enable a comprehensive overview of waste levy spending across NZ.

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Territorial Authorities Levy Spend Report

IMPORTANT: READ THE GUIDANCE TEXT BEFORE COMPLETING THIS FORM.
Complete all parts of this form. The amounts listed in each section should be in dollar figures excluding GST.
Please forward your completed form to waste@environment.govt.nz.

Part A: Confirmation of Levy Money Received

Territorial Authority:

Contact person:

Payment date	Amount
Previous Payments	\$250,676.38
Previous Expenditure	\$159,250.71
Outstanding Amount	\$91,425.67
20-July-2012	\$1,971.83
20-October-2012	\$1,939.73
20-January-2013	\$2,572.36
20-April-2013	\$24,714.50
Total to be reported	\$162,724.59

Part B: Money Spent on Waste Minimisation Activities
This section allows you to explain how you are using your levy money to promote or achieve waste minimisation in accordance with s 32 of the Waste Minimisation Act 2008.

1. Details of project or initiative	2. W MMP reference (insert page number or section ref)	3. Amount reduced, reused, recycled or recovered			4. Measure of waste minimisation promotion (Choose from drop down menus. Add as many rows as needed. Example: <i>Reduce</i>)	5. Classification (reduction, reuse, recycling or recovery)	6. Category	7. Status (new, existing or expansion)	8. Amount of levy money spent	9. Total cost of initiative (if different to 8.)	10. Additional comments
		kg	kg	kg							
s 9(2)(ba)(ii)	C3.2	s 9(2)(ba)(ii)			Reduce	Education and Communication	§ 9(2)(ba)(i)	\$ 2,306.00			
	C3.2				Reduce	Education and Communication		\$ 4,983.09	\$25,000.00		
	L2.7				Recycling	Services		\$ 4,523.71	\$2,000,000.00		
	L2.7				Recycling	Services		\$ 4,523.71			
	C3.3				Reuse	Services		\$ 1,662.33			
	S1.2			Recycling	Infrastructure		\$ 5,265.12	\$ 79,657.12			
	C3.3			Recovery	Research and Reporting		\$ 6,539.33				
	C2.1			Reduction	Research and Reporting		\$ 14,628.17	\$150,000.00			
Total levy expenditure for this period								\$ 44,612.44	\$2,254,657.12		
Levy not yet spent - will be carried forward to next period								\$	\$		

Part C: Total Expenditure
Includes levy and other non-levy funding on Waste Management and Minimisation Activities

	Estimated spend on Waste minimisation activities or initiatives this financial year	Total annual spend on Waste management and minimisation this financial year
Education	\$ 6,892.09	\$ 25,000.00
Services	\$ 10,669.74	\$ 2,000,000.00
Infrastructure	\$ 5,265.12	\$ 74,602.04
Research and Reporting	\$ 21,178.17	\$ 21,178.17
Other	\$	\$
Total Expenditure	\$ 44,615.12	\$ 2,125,580.17

Part D: Additional Comments

Please provide any additional information on the projects or initiatives you have listed in Part B above. For example, more details about the project itself and how it is contributing to the priorities and objectives set out in your W MMP. We encourage you to provide us with as much information as possible to enable a comprehensive overview of waste levy spending across NZ.

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Waste Minimisation Act: Territorial Authority Levy Spend Report

Important information – please read before completing

Telling us how you spend your levy payments is important. It allows us to report on how Territorial Authorities (TAs) are using the money they receive from the waste disposal levy.

The Waste Minimisation Act 2008 states that TAs must spend levy money to promote or achieve waste minimisation and in accordance with their Waste Management and Minimisation Plans (WMMP).

Please complete all parts of this report. We will follow-up on incomplete reports and use the information you provide to guide our auditing programme.

Part A: Summary of Levy Money Received

Part A contains details of your TA's past levy payments and the amount of money your TA has previously reported as being spent.

Part B: Money Spent on Waste Minimisation Activities

Part B allows us to understand how you are spending your share of the levy money.

Categories 5 – 9

Some spending may cut across more than one category. If so, please choose the category that you think reflects the **primary outcome** of the spending. If you have any other comments on the way that your TA has spent the levy money or can provide further explanation, please put these under **Additional comments**.

Classification - Reduction, Reuse, Recycling, or Recovery

Choose the class that reflects the **primary aim** of the project or initiative (e.g. where a recycling initiative has also resulted in some reduction of waste, recycling is the primary aim).

New / Existing / Expansion

- **New:** a project/ initiative made possible by waste levy payments
- **Existing:** a project/initiative that existed in the past on the same or similar scale that is now funded using waste levy payments.
- **Expansion:** an existing service/ project significantly expanded using levy payments (e.g. a kerbside recycling scheme that was previously only provided in urban centres has been expanded to include rural areas).

Amount of levy money spent – Please specify the amount in dollars (excluding GST) that was spent on this item in the last financial year.

WMMP Reference – Please refer to the page or section of your WMMP that identifies this project or initiative. *The Waste Minimisation Act 2008 states that levy money must be spent in accordance with a Council's WMMP.*

Part C: Total expenditure on waste management and minimisation activities

To help us understand how the levy spending fits in with your TA's wider expenditure on waste management and minimisation, please provide details of your total expenditure on waste management and minimisation activities for the previous financial year (consistent with your TA's Annual Report). The numbers provided in this section should include expenditure of levy money received from the Ministry.

Territorial Authority Waste Disposal Levy Spend Report For year-end 30 June 2012

Important Note: Please complete all parts of this form. The form refers only to the pro rata levy monies received by territorial authorities on a quarterly basis. **The amounts listed in each section should be in dollar figures excluding GST.** Please forward your completed form to waste.ta@mfe.govt.nz

Part A: Summary of Levy Money Received

1. Council:	Matamata-Piako District Council	
2. Contact person:	s 9(2)(a)	
3. Payments received and spending to-date:	Amount	
	i. Amount received in previous financial years	\$140,654.51
	ii. Amount previously reported as spent	\$78,574.00
	iii. Amount unspent carried forward	\$62,080.51
4. Payments received in year-ending 30 June 2012	Date of payment	Amount
	iv. 20 July 2011	\$22,846.42
	v. 20 October 2011	\$22,568.88
	vi. 20 January 2012	\$21,835.22
	vii. 20 April 2012	\$22,771.33
	viii. Total received in 2011/12	\$90,021.85
	Total amount to be reported on below (iii + viii)	\$152,102.36

Part B: Money Spent on Waste Minimisation Activities

This section allows you to explain how you are using your levy money to promote or achieve waste minimisation.

Please provide details of the project(s) or initiatives(s) funded under categories 5 – 9 below	Classification (reduction, re-use, recycling or recovery)	Status (new, existing or expansion)	Amount of levy spent (excluding GST)	WMMP reference (insert page number or section ref)
5. Education and Communication – e.g. public education, education in local schools, booths at public events etc				
s 9(2)(ba)(ii)		s 9(2)(ba)(ii)	6578	
s 9(2)(ba)(ii)		s 9(2)(ba)(ii)	\$18,173.56	
Total Education and Awareness			\$24,751.56	
6. Services – e.g. a new recycling collection				
s 9(2)(ba)(ii)		s 9(2)(ba)(ii)	\$5,586.15	

Total Services			\$5,586.15	
7. Infrastructure – e.g. purchase of new equipment, buildings, or facilities				
s 9(2)(ba)(ii)		s 9(2)(ba)(ii)	\$16,039.00	
s 9(2)(ba)(ii)		s 9(2)(ba)(ii)	\$17,000.00	
Total Infrastructure			\$33,039.00	
8. Research and Reporting – e.g. research into opportunities for waste minimisation, feasibility studies etc				
s 9(2)(ba)(ii)		s 9(2)(ba)(ii)	7500	
Total Research and Reporting			\$7,500.00	
9. Other Initiatives - any other items that do not fit the above categories				
s 9(2)(ba)(ii)		s 9(2)(ba)(ii)	\$9,800.00	
Total Other Initiatives			\$9,800.00	

10. Total levy expenditure for this period	\$80,676.71
11. Levy not yet spent – will be carried forward to next period	\$71,425.65

12. Additional comments

Please provide any additional information on the projects or initiatives you have listed in Part B above. For example, more details about the project itself and how it is contributing to the priorities and objectives set out in your WMMP. This information will help the Ministry to promote the benefits and outcomes of levy payments and assist us to review the effectiveness of the levy as required under the Waste Minimisation Act 2008.

s 9(2)(ba)(ii)

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

Re

Official Information Act 1982

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Part C: Total Expenditure on Waste Management and Minimisation Activities	
Total estimated expenditure on waste management activities for 2011/12	\$2,400,000.00
Total estimated expenditure on waste minimisation activities for 2011/12	\$80,600
Total Expenditure	\$2,480,600.00

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Territorial Authorities Levy Spend Report

Important Note: This form refers only to the pro rata levy monies received by territorial authorities on a quarterly basis. **The amounts of money listed in each section should be in dollar figures excluding GST.** Forward this completed form to waste.ta@mfe.govt.nz

Part A: Confirmation of Levy Money Received

1. Council:	Matamata-Piako District Council	
2. Contact person:	§ 9(2)(a)	
3. Quarterly payments received:	Date	Amount
	i. Amount previously paid	\$95,024
	ii. Amount previously reported	\$19,624
	iii. Outstanding amount from previous payments	\$75,400
4. Payments for this period	Date	Amount
	iv. 20 January 2011	\$22,597
	v. 20 April 2011	\$23,033
	vi. Total to be reported	\$121,030

Part B: Money Spent on Waste Minimisation Activities

See explanatory notes on page 1 for more information on how to fill out this section.

Please provide an outline of the project(s) or initiatives(s) under categories 5 – 9 below	Classification	New / Existing / Expansion	Amount of levy money spent	WMMP reference
5. Education and Communication - eg public education campaigns, education in local schools, booths at public events etc				
§ 9(2)(ba)(ii)		§ 9(2)(ba)(i)	1000	
Total Education and Awareness			\$1,000	
7. Services - eg expanding recycling collections to more areas				
§ 9(2)(ba)(ii)	Recycling	§ 9(2)(ba)(i)	10000	
§ 9(2)(ba)(ii)	Recycling	§ 9(2)(ba)(i)	\$2,000	
Total Services			\$12,000	



Territorial Authorities Levy Spend Report

Important Note: This form refers only to the pro rata levy monies received by territorial authorities on a quarterly basis. *The amounts of money listed in each section should be in dollar figures excluding GST.* Forward this completed form to waste.ta@mfe.govt.nz.

Part 1: Confirmation of Levy Money Received

Territorial Authority:

Contact person:

Payment date	Amount	Report previously provided	To be reported on in this report
20-January-2010	\$23,024	✓	
20-April-2010	\$24,175	✓	
20-July-2010	\$24,124		✓
20-October-2010	\$23,701		✓
Total payments received	\$95,025		
Total spent from previous report	\$0		
Total still to be reported	\$95,025		

Part 2: Levy Money Spent on Waste Management and Minimisation Activities

This section allows the Ministry for the Environment to understand how you spend your territorial authority share of the levy money. It asks you to report on waste initiatives that were made possible by receiving this money.

Please categorise your levy spending as outlined below. Please detail each event/spend separately as well as the amount that was spent on each.

Please provide an outline of the project(s) or initiative(s) relating to groups A to G below.	Category	New/ Existing	Amount of levy money spent	WMMP Reference	Would this item have occurred without a contribution from MfE?
	(as applicable)	(Indicate if the work was a new or existing initiative)	(excl. GST)		

A: Education and Communication - eg public education campaigns, education in local schools, booths at public events etc					
§ 9(2)(ba)(ii)			\$ 12,124	<insert section ref>	-
			\$ -	<insert section ref>	-
			\$ -	<insert section ref>	-
			\$ -	<insert section ref>	-
Total Education and Communication			\$ 12,124		

B: Services - eg expanding recycling collections to more areas					
			\$ -	<insert section ref>	-
			\$ -	<insert section ref>	-
			\$ -	<insert section ref>	-
			\$ -	<insert section ref>	-
Total Services			\$ -		

C: Infrastructure - eg purchase of new equipment					
			\$ -	<insert section ref>	-
			\$ -	<insert section ref>	-
			\$ -	<insert section ref>	-
			\$ -	<insert section ref>	-
Total Infrastructure			\$ -		

D: Research and Reporting - eg studies into waste stream composition, feasibility studies etc					
§ 9(2)(ba)(ii)			\$ 7,500	<insert section ref>	-
			\$ -	<insert section ref>	-
			\$ -	<insert section ref>	-
			\$ -	<insert section ref>	-
Total Research and Reporting			\$ 7,500		

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E: Monitoring and Compliance - eg auditing facilities or assessing compliance with regulations			
		\$ -	<insert section ref> -
		\$ -	<insert section ref> -
		\$ -	<insert section ref> -
		\$ -	<insert section ref> -
Total Monitoring and Compliance		\$ -	
F: Hazardous Waste - eg hazardous waste collections, minimisation of hazardous waste impacts			
		\$ -	<insert section ref> -
		\$ -	<insert section ref> -
		\$ -	<insert section ref> -
		\$ -	<insert section ref> -
Total Hazardous Waste		\$ -	
G: Other Initiatives - eg any other items that do not fit the above categories			
		\$ -	<insert section ref> -
		\$ -	<insert section ref> -
		\$ -	<insert section ref> -
		\$ -	<insert section ref> -
Total Other Initiatives		\$ -	
Total levy expenditure for this period		\$	19,624
Levy not yet spend - will be carried forward to next period		\$	75,400
Part 3: Money Not Spent			
If any of the levy funds received to date have not been spent, please outline why below.			
<p>the money was not spent as we have several initiatives that are due to start in this quarter and will be working with the communities but we also have major refurbishment of the existing infrastructure that is planned for the 11-12 financial year</p>			
Part 4: Total Expenditure on Waste Management and Minimisation Activities			
<p>In order to assist the Ministry for the Environment understand how the levy fits in with wider council expenditure on waste activities, it would be appreciated if you could also provide details of your planned total expenditure on waste management and minimisation activities for 2010/11 financial year.</p> <p>The numbers provided in the section below should include the expenditure of payments received from the Ministry for the Environment, i.e. provide total expenditure on these activities.</p>			
Total estimated expenditure on waste management activities for 2010/11			
		\$	3
Total estimated expenditure on waste minimisation activities for 2010/11			
		\$	-
Total Expenditure			
		\$	3

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Waste levy expenditure

Compliance Review Summary Report

City Council

Territorial authority:	Matamata-Piako District Council
Review contact:	s 9(2)(a)
Review physical site address:	35 Kenrick Street, Te Aroha
Review date:	11 July 2018
Reviewer:	Nigel Clarke and Stephanie Hill

Matamata Piako District Council compliance review summary report

As part of the Waste Minimisation Act compliance assurance programme, the Ministry for the Environment has undertaken an assessment of whether the Christchurch City Council complies with requirements of section 32 of the Waste Minimisation Act 2008 (the Act). Nigel Clarke, Senior Analyst for the Ministry conducted the compliance review on 11 July 2018.

Background

Matamata Piako District Council has received \$981,885.74 in waste levy payments since the introduction of levy payments to Territorial Authorities in January 2010. For the reporting period under review Matamata Piako City Council has received \$256,477.41 to spend in accordance with section 32 of the Act and the Council WMMP.

Matamata Piako District Council provides annual high level reports of their levy expenditure to the Ministry.

Objectives

The objective of the compliance review was to assess whether Matamata Piako District Council is spending waste levy funds in accordance with the Act. In particular to assess whether:

- waste levy funding is spent appropriately and in accordance with their waste management and minimisation plan under section 32 of the Act
- waste levy money is being used as described in levy spend reporting to the Ministry
- the Council keeps records of levy income and expenditure and that records are being kept in accordance with good record keeping practices
- there are other areas of concern that should be investigated.

Territorial authority levy expenditure record keeping processes

1. Levy income

Matamata Piako District Council codes levy income appropriately in the General Ledger.

2. Levy expenditure

A summary of the overall Waste Minimisation accounts as they relate to the levy was provided to me by council staff. Project and contract costs were appropriately coded in the ledger. A sample of invoices for contract and project costs related to levy expenditure were reviewed in the council accounting package.

Levy is currently used for:

- Supporting kerbside recycling collections
- Education programmes

Expenditure can be accounted for through the Council finance system.

3. Authorisation of levy expenditure

Procedures in place to oversee and validate how levy money is spent by Council

Governance arrangements around levy expenditure are through the Corporate and Operations Committee. Reports are prepared for the Committee on progress against meeting WMMP requirements.

Levy expenditure is authorised appropriately. Day-to-day contract costs are managed by the Contracts Manager, Solid Waste.

Financial delegations for responsible Council **mangers** are in place. The Council finance system has financial authority controls and I also noted these in the sample transactions examined. There is regular (month end) reporting on expenditure. Internal charge codes allow for levy related expenses to be identified.

An annual report on levy expenditure by Council sent to the Ministry is prepared and verified. Unspent levy is accrued in a separate ledger account. At the time of the review, it was not clear how interest on levy was managed.

4. Expenditure categories

Major categories of levy expenditure are within the scope of the WMMP. Categories include:

- Kerbside recycling collection and processing
- Education programmes

Testing of expenditure records does not suggest expenditure is outside Ministry guidelines or S.32.

Findings and recommendations

Finding 1: Application of interest earned from levy not spent

Interest earned on levy is not identifiable in the general ledger. A guideline on waste levy spending by territorial authorities was prepared by the Ministry in 2013. The guideline describes how unspent levy and interest should be treated. The guideline can be found at: <http://www.mfe.govt.nz/publications/waste/waste-levy-spending-guidelines-territorial-authorities>.

Recommendation

The Ministry for the Environment has indicated that interest on unspent funds should be retained in a reserve account and spent on waste minimisation. Council staff interviewed have no control over the matters in Finding One. The issues will have to be clarified and resolved with the relevant managers in the Council Finance team.

Conclusion

In my opinion, based on the work described in this report and the evaluation criteria set out in the Objective section above, nothing has come to my attention that causes me to believe that Matamata Piako District Council in managing the expenditure of the levy has not maintained effective control procedures in relation to expenditure of the levy.

Acknowledgment

I wish to place on record my appreciation of the assistance and cooperation received from the management and staff of the Council.

Report Clearance

The contents of this report have been discussed with Stephanie Hill from the Ministry for the Environment.

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Waste levy expenditure compliance review of territorial authority summary report:

Matamata-Piako District Council

Territorial authority:	Matamata-Piako District Council
Review contact:	§ 9(2)(a) [REDACTED], Team Leader, Contracts
Review physical site address:	35 Kendrick Street, Te Aroha
Review date:	29 January 2015
Reviewer:	Valentino Luna Hernandez

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WASTE LEVY EXPENDITURE COMPLIANCE REVIEW SUMMARY REPORT- MATAMATA-PIAKO DISTRICT COUNCIL 11 FEBRUARY 2015

As part of the Waste Minimisation Act compliance assurance programme, the Ministry for the Environment has undertaken an assessment of whether the Matamata-Piako District Council complies with requirements under section 32 of the Waste Minimisation Act 2008 (the Act). Valentino Luna Hernandez, Analyst for the Ministry, conducted the compliance review on 29 January 2015.

Background

Between January 2010 and December 2014 Matamata-Piako District Council (MPDC) received \$471,499 in waste disposal levy funds to spend in accordance with Section 32 of the Waste Minimisation Act 2008 (the Act) and the Matamata-Piako, Thames-Coromandel and Hauraki Districts joint Waste Management and Minimisation Plan.

MPDC provides yearly reports of levy money expenditure to the Ministry

Objectives

The objective of the compliance review was to assess whether the territorial authority is spending waste levy funds in accordance with the Act. In particular to assess whether:

- waste levy funding is spent appropriately and in accordance with the waste management and minimisation plan as prescribed by section 32 of the Act
- waste levy money is being used as described in levy spend reporting to the Ministry
- the Territorial Authority keeps records of levy income and expenditure and that records are being kept in accordance with good record keeping practices
- there are other areas of concern that should be investigated.

Territorial authority levy expenditure record keeping processes

1. Levy income

The levy money is received by MPDC and the money is kept in a separate and identifiable account in the General Ledger (GL 014801150171 – Waste Minimisation Subsidy). At the time of this review, MPDC has a carry forward amount of close to \$120,000.

No issues were identified in the way the levy income is recorded and kept.

2. Levy expenditure

Expenditure of levy funds goes to different projects, some of which are ongoing (for example, education programmes in schools) and some of which are one-off (such as the funding of a pyrolysis case study, or joint procurement of recycling services with neighbouring districts).

Within the projects, levy funds can be allocated to different categories. There is specific code in the general ledger (GL 03303 – Waste Minimisation Activity) to ensure waste levy funds are spent in accordance with Section 32 of the Waste Minimisation Act 2008.

Accounts and invoices related to levy expenditure were sighted and no issues identified.

3. Authorisation of levy expenditure

Decisions on levy expenditure are made by the Team Leader, Contracts (s 9(2)(a)) with input from the shared Waste Minimisation Officer s 9(2)(a) . At a transactional level, the finance system prevents the same person from generating a purchase order and good receipting it. In addition. Items of expenditure of over \$50,000 undergo a second (and third) level of oversight.

4. Expenditure categories:

The major categories of expenditure of levy funds are the following:

- Cost-Benefit analysis for the installation of transfer stations
- WMMP development
- Shared services procurement
- Recycling in rural areas and expansion of rural recycling services

Testing of expenditure records do not suggest expenditure is outside the published guidelines for levy expenditure and Section 32 of the Act. Records are easy to identify in the system, and controls in place to prevent misreporting are adequate.

Recommendations

Ensure that in the future, any interest gained on levy funds are maintained in the same account as such funds and used for waste minimisation activity according with Section 32 of the WMA.

Conclusion

In my opinion, based on the work described in this report and the evaluation criteria set out in the Objective section above, nothing has come to my attention that causes me to believe that the Matamata-Piako District Council in managing the expenditure of the levy has not maintained effective control procedures. As such, there are no significant areas where I would recommend that the Ministry for the Environment follow-up on with the council at this time.

Acknowledgment

I wish to place on record my appreciation of the assistance and cooperation received from the management and staff of the Matamata-Piako District Council

Report Clearance

The contents of this report have been discussed with Jessica Henderson, Analyst from the Ministry for the Environment.

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File Note: Matamata-Piako District Council compliance review

Compliance review type:	Territorial authority compliance review: Expenditure of levy money
Territorial authority:	Matamata-Piako District Council
Review site address:	35 Kendrick Street, Te Aroha
Date:	1:00pm 29 January 2015
MfE reviewer:	Valentino Luna Hernandez, Waste and Resources
Staff interviewed:	• s 9(2)(a)
Associated documents:	Staff work programme VLH

1. Council Management

- 1.1. Chief Executive: s 9(2)(a)
- 1.2. Community Development manager: s 9(2)(a)
- 1.3. Waste Services Manager: s 9(2)(a)

2. Waste management and minimisation plan (WMMP)

- 2.1. WMMP plan was adopted in February 2014. This is due to be reviewed by February 2018.
- 2.2. The WMMP was developed in jointly with Thames Coromandel District Council and Hauraki District Council.
- 2.3. As a prerequisite to the WMMP, under s50 of the WMA, the Matamata Piako District Council undertook a waste assessment to provide a status report of solid waste activities in 2011. The draft WMMP was notified for consideration by the community under the special consultative procedures set out in s83 of the Local Government Act 2002.

3. Council reporting

- 3.1. The waste activities are reported monthly in an Activity Report that s 9(2)(a) prepares for the group manager.
- 3.2. Thames Coromande, Matamata-Piako and Hauraki Districts have a group of managers who meet and discuss long term strategy for the waste work in the region. s 9(2)(a) is part of the group.
- 3.3. Report on significant projects such as the joint procurement of recycling services with the other two councils is done through management reports to relevant council committees.

4. Levy income and expenditure

- 4.1. Between 2010 and 2014 MPDC received \$471,499 of waste levy funds. The funds are kept in a separate account which does not accrue interests. There were no

apparent issues in the process, and records were clear and easy to find. There is a carry-forward of \$137,900 which the council intends to spend over the next months.

- 4.2. The levy money is spent in different categories, from advertising to funding studies about managing high-harm wastes such as tyres.
- 4.3. The five major item on the last three years are: WMMP development; rural recycling trial, joint procurement of recycling services, expansion of RTS and education programmes done by Wastewatchers.
- 4.4. Each of these projects have levy money allocated to them in the different categories. For example, personnel, assets (bins), consultants.
- 4.5. There is no evidence of expenditure in items that are outside the published guidelines for levy spend.

5. Levy spend reporting to MfE

- 5.1. Levy reports to MfE are prepared by s 9(2)(a).
- 5.2. My analysis of previous reports raised two question to follow-up. The first one is about the carry forwards money, which was clarified before (no interest is accrued). The second issue was the expenditure on education programmes and assurance that such programmes are waste-specific (either wastewatchers or enviroschools), which was confirmed as positive.
- 5.3. The levy report to MfE is not reviewed before submission. This is due to the small nature of the TA. In the future, the role of the waste minimisation officer which s 9(2)(a) fills for two days a week will pick up this work, and have s 9(2)(a) as the reviewer. I suggested this is done as soon as practicable.
- 5.4. The reports are a good reflection of the expenditure of levy money

6. Finance

- 6.1. MPDC's finance software is @uthority B.I. software. The system captures purchase orders and goods receipts for items of expenditure. These two approvals must be done by two different officers within the council and any changes are recorded against the initiator.
- 6.2. s 9(2)(a) has authority to decide on expenditure up to \$50,000, above that, the Group Manager and above \$100,000 the CEO must approve the transaction in the system.
- 6.3. Larger projects that are decided at a strategic level between the MPDC, TCDC and HDC are reported to the relevant bodies for approval.
- 6.4. The levy payments and expenditure have separate codes in the General Ledger (GL 014801150171 – Waste Minimisation Subsidy) (GL 03303 – Waste Minimisation Activity) any transaction involving levy money is identified by referring to these codes.
- 6.5. In terms of oversight, there are two basic procedures followed. Firstly, the approval or good receipting of expenditure by an officer other than s 9(2)(a). The second is a reconciliation (balance) done between s 9(2)(a) and the finance officer.
- 6.6. A finance SME manages the accounts and a waste SME manages the transactions, this way, MPDC maintains accuracy on their reporting.

7. Testing

- 7.1. I sampled a number of items from the past two years and could match the amounts reported in the voluntary report to MfE and the records kept in the council finance system.
 1. Recycling Paint (August 2013)
 2. Envischools (June 2014)

3. Advertising (November 2014) (xmas collections)
4. Recycling Calendar (sample brought to the office)
5. Aggregate for hard surface to RTS

File note completed by:

Name:

Valentino Luna Hernandez

Position:

Analyst, Waste and Resources

Date:

3 February 2015

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