

Regulations for groups of activities for councils' planning and reporting

Guidance for councils



**Ministry for Cities, Environment,
Regions & Transport**

New Zealand Government
Te Kāwanatanga o Aotearoa



What is changing?

The Government has set eight groups of activities that all councils must use for planning and reporting the activities and functions that they undertake.

This means that councils across the country will be reporting on a consistent and comparable set of groups of activities beginning with the 2027–37 long-term plans and then in subsequent annual reports and plans (annual reports and plans relating to the years specified in the 2027–37 long-term plans). Funding impact statements must continue to be prepared for each group of activities, in accordance with Schedule 10 of the Local Government Act 2002 and will be subject to audit.

The change will support a consistent and robust data set that provides communities with clearer information about the services, facilities and functions councils provide and how much they cost. Councils should incorporate the new groups of activities into the development of their 2027–37 long-term plans.

Why is the Government doing this?

This change aims to simplify reporting to improve the operations of local government. Previously, alongside the five mandatory reporting groups (three waters, flood protection and roading and footpaths), councils determined their own groups of activities. The resulting variety of reporting made it difficult for communities, councils and central government to compare performance and expenditure across councils.

The Ministry of Cities, Environment, Regions and Transport is centrally reporting a selection of council performance measures on its [website](#) based on data gathered from annual plans and reports, long-term plans and from other agencies' sources. We are building a system similar to that in New South Wales, which reports a broad range of data. Data collected from the eight groups of activities will expand the metrics that are able to be published and better inform communities about the range of services, facilities and functions that councils provide.

A more consistent reporting framework will support better data quality for the operation of the rates capping regulatory system. It will also improve the Audit Office's auditing function, contribute to the future Ministry of Cities, Environment, Regions and Transport's local government stewardship function and assist the Infrastructure Commission's analysis and advisory role.

We also understand having consistent groups of activities may help councils see how other similar councils are tracking, in terms of contract management and service delivery and the increased ability to make data-informed decisions, for example.

Eight standard groups of activities for all councils

The eight groups of activities are:

- adaptation and emergency management
- community and recreational facilities
- governance, planning and reporting
- parks and reserves
- public regulatory services
- roading and transport



- waste management and minimisation
- other.

Purpose and status of this guidance

The regulations set the eight groups of activities that councils must use for planning and reporting. This guidance assists councils to determine which group an activity could be reported under. The purpose of the guidance is intended to support consistent reporting across councils to produce accurate and reliable data. It does not replace the regulations or other legislative reporting requirements.

The examples and suggested classifications are not exhaustive. Councils should apply the allocation principles below where an activity is not listed, is known by another name or could reasonably fit within more than one group.

Table of groups of activities with associated activities

This table is a guide to reporting on activities under the expanded mandatory groups.

#	Group of activities	Activities and description
1	Adaptation and emergency management	Adaptation actions, including flood protection, and emergency management. Hazard and risk research. Implementation of National Adaptation Framework: coastal protection, flood protection and control works, other adaptation and climate-related planning and actions e.g. drought and fire protection; emergency planning and management. The adaptation and emergency management group should be reserved for expenses that do not directly align with other activities. For example: flood protection, slope stabilisation warning systems should be included in this category. Improvements or upgrades to accommodate climate impacts, such as road elevations, upsizing of stormwater pipes to accommodate deluges and water reservoirs to accommodate dryer periods, should be recorded against the activities to which they most directly relate.
2	Community and recreational facilities	Libraries, museums, galleries, other recreational and sport facilities, including swimming pools, community, heritage and village halls, community centres, stadia, marine recreational facilities, public toilets.



#	Group of activities	Activities and description
3	Governance, planning and reporting	Council, committees, and financial matters related to the elected council and community boards, corporate services. Includes long-term plans, annual plans and reports, infrastructure and management strategies, district and regional plans, urban planning, financial and funding strategies, reporting on CCOs community and economic development plans, iwi liaison, marketing and communications, and the development and review of bylaws and other council policies. Civic and administrative buildings. LGOIMA information requests.
4	Parks and reserves	Parks and reserves and all associated land-based activities. This may include sports fields and changing rooms, mountain biking tracks, car parks, playgrounds, walking tracks, plant collections, and camping grounds. Community facilities located on reserve land for the purpose of using the reserve, for example: public toilets, clubrooms and pavilions, are included in this group. Community facilities, not part of the use of the reserve or park such as community centres, indoor sports centres and swimming pools, should be recorded as part of the 'community and recreational facilities' group.
5	Public regulatory services	Public services and activities related to the performance of regulatory functions, including environmental management, protection and science. Building control, resources consent/planning compliance, environmental health, animal and dog control, bylaw enforcement, alcohol licensing, hazardous substances/nuisance complaints, marine safety, LIMS. Air and water quality, pest and plant management, biodiversity and biosecurity, management of land for environmental protection purposes, partnerships with iwi Māori for land management decisions.



#	Group of activities	Activities and description
6	Roading and transport	Provision, management, renewal, and upkeep of the local road network, including roads, footpaths, cycleways, bridges, traffic controls, and roadside drainage. Includes routine works, inspections, vegetation control, drainage maintenance, minor repairs, and response to weather events. Planning, construction, maintenance, and management of roads and related transport infrastructure, including active modes. Transport operation centres. Actual road operation handled by councils. Harbour and wharf infrastructure and associated services. Public transport: rail, bus, ferry, tram. On-road parking and council-owned car parks and carparking buildings (including those managed by others). Abandoned vehicles.
7	Waste management and minimisation	Street and roadside rubbish bins and recycling. Collection and transport of kerbside rubbish, kerbside recycling (dry recycling and organics). Mismanaged waste clean up: littering/dumped waste costs. Resource recovery facilities, reuse opportunities, beneficial reuse of byproducts. Aftercare of landfill sites (management of closed landfills), landfill operations, reusable materials depots, recycling collection and recovery.
8	Other activities	Community and economic development, grants (not related directly to another activity), international relations, events and festivals, forestry, social housing, commercial and heritage property, community safety, tourism, investments.



How to determine which group an activity belongs in

We acknowledge it may be easier to determine the correct reporting group for some activities than others and that there can be complex arrangements for some assets. However, it is important for the quality of the data presented to communities that reporting is as consistent and accurate as possible. When determining which groups to report an activity under, we suggest taking these steps to assist with council decision-making:

- Check the activity classification guide below and search alphabetically for the activity.
- Identify the primary purpose of the activity. Consider the main use or function being delivered. For a mixed-purpose facility or asset, such as a reserve with stormwater infrastructure or a road with stormwater provision, its primary function or purpose determines its group.
- Report directly attributable costs with the relevant activity. Cost arising specifically from the provision of an activity should be reported under the group containing that activity.
- Council-wide planning and strategy work should be reported under 'governance, planning and reporting'. Strategies that directly support a particular activity should be reported in the same group as that activity.
- Corporate and support costs that can reasonably be attributed to an activity should be allocated to that activity using the council's usual allocation methodology. Other corporate and support costs should be reported under 'governance, planning and reporting'.
- Use 'other' only when no more specific group applies.

Examples for recording activities

Clubrooms or pavilion on a park or reserve

The cost of clubrooms or pavilions located on park reserves and that primarily support sports played there should be reported under 'parks and reserves', even if they are occasionally used for other purposes.

An airport has property leases on adjacent land

It should all be reported on in the 'roading and transport' group to avoid splitting groups.

Debris from emergency recovery

A council incurs costs collecting and disposing of debris from an emergency. The costs should be reported under 'adaptation and emergency management' because they arise from response or recovery, even though the activity itself involves collecting waste.

Mixed-use recreation facility

A facility contains an indoor sports centre, community room and council offices. If one use is clearly predominant, report the facility under the group reflecting that use. If components are separately identifiable, allocate them to the relevant groups if this is practical.

Activity-specific strategy



A council prepares a waste minimisation strategy. The cost should be reported under 'waste management and minimisation' because the strategy directly supports that activity. Report council-wide strategic planning (such as long-term plans) under 'governance, planning and reporting'.

Wharves and jetties

A wharf is used primarily for passenger transport or freight. A separate jetty is primarily recreational. Report the transport wharf under roading and transport and the recreational jetty under community and recreational facilities, using the primary-purpose guideline.

Notes on groups and activities

- The 'other activities' group is designed to be used for activities that are not considered core services. The Local Government (System Improvements) Act sets out the core services councils must consider in performing their role. These are: network infrastructure, public transport services, waste management and minimisation, civil defence emergency management, libraries, museums, reserves and other community and recreational facilities.
- The adaptation and emergency management group should be reserved for expenses that do not directly align with other activities. For example: flood protection, and slope stabilisation warning systems should be included in this group. Improvements or upgrades to accommodate climate impacts, such as road elevations, upsizing of stormwater pipes to accommodate deluges and water reservoirs to accommodate dryer periods, should be recorded against the activities to which they most directly relate.
- The group 'community and recreational facilities' is intended to be largely focused on buildings and their upkeep.

Regional councils

Where a regional council does not report on a group of activities because they do not undertake the activities, they should leave out the group and include a brief explanation to this effect.

Council-Controlled Organisations (CCOs)

Funding of CCOs should be classified in accordance with the nature of the activity provided by the CCO.

Councils are permitted to set sub-groups of activities

Regulations permit councils to set their own sub-groups of activities, but each sub-group must also be recorded within one of the eight groups. This will ensure consistency across all councils' reporting. For example, if a council reports hot pools as a sub-group, it should also record the hot pools in the 'community and recreational facilities' group.

Relationship with water services reporting

Water supply, wastewater and stormwater are subject to separate reporting requirements under the Local Government (Water Services) Act 2025 and are therefore not included in the eight groups of activities covered by this guidance.

Activity classification guide

This list is intended as a guide only. It is not definitive or exhaustive. If you are unsure which group an



activity should be reported under, use this list as a starting point. Some activities may be known by different names, so if you cannot find an exact match, look for similar terms or activities.

Abandoned vehicles	Public regulatory services
Active transport modes (including walking and cycling)	Roading and transport
Adaptation measures	Adaptation and emergency management
Aftercare of landfill sites	Waste management and minimisation
Air quality	Public regulatory services
Airports/airfields	Roading and transport
Alcohol licensing	Public regulatory services
Animal control	Public regulatory services
Aquatic facilities/centres	Community and recreational facilities
Biodiversity	Public regulatory services
Biosecurity	Public regulatory services
Botanical gardens	Parks and reserves
Building control	Public regulatory services
Business promotion	Other
Bus transport services and shelters	Roading and transport
Bylaw enforcement	Public regulatory services
Camping grounds	Community and recreational facilities or parks and reserves if on reserve land.
Car park buildings/areas	Roading and transportation
Cemeteries	Parks and reserves
City planning	Governance, planning and reporting
Civil defence	Adaptation and emergency management
Climate change planning and adaptation and resilience	Adaptation and emergency management
Climate-related planning or actions (e.g. drought and fire protection)	Adaptation and emergency management
Commercial property	Other
Communications and engagement	Governance, planning and reporting
Community advocacy/support	Other
Community boards	Governance, planning and reporting
Community centres	Community and recreational facilities
Community development	Other
Community plans	Governance, planning and reporting
Community property	Other
Community safety	Other
Composting facilities	Waste management and minimisation
Conference facilities	Community and recreational facilities
Contaminated sites	Public regulatory services
Council committees	Governance, planning and reporting
Council managed carparks	Roading and transport
Council support services	Governance, planning and reporting
Crematoria	Community and recreational facilities
Customer service	Governance, planning and reporting
Cycleways	Roading and transport
Democratic support	Governance, planning and reporting



Debris disposal during emergency recovery	Adaptation and emergency management
Dog control	Public regulatory services
Dog registration	Public regulatory services
District plans	Governance, planning and reporting
Economic development	Other
Economic development plans	Governance, planning and reporting
Elections	Governance, planning and reporting
Electronic signage	Roading and transport
Emergency and disaster management	Adaptation and emergency management
Emergency management response and recovery	Adaptation and emergency management
Environmental health	Public regulatory services
Environmental management and science	Public regulatory services
Environmental protection	Public regulatory services
Events and festivals	Other
Ferry transport	Roading and transport
Financial matters related to elected members of council or boards	Governance, planning and reporting
Financial strategies	Governance, planning and reporting
Flood protection and control works	Adaptation and emergency management
Fly tipping	Waste management and minimisation
Footpaths	Roading and transport
Forestry	Other
Funding strategies	Governance, planning and reporting
Galleries	Community and recreational facilities
Grants	Other, where not related to a specific activity
Government mandatory reporting requirements	Governance, planning and reporting
Halls (community, heritage and village)	Community and recreational facilities
Harbour and wharf infrastructure, associated services and economic activities	Roading and transport
Hazard and risk research	Adaptation and emergency management
Hazardous substances	Public regulatory services
Heritage property	Other
Indoor sports centres	Community and recreational facilities
Information management	Governance, planning and reporting
Infrastructure strategies	Governance, planning and reporting
International relations	Other
Iwi liaison	Governance, planning and reporting
Kerbside rubbish, recycling and organic collection	Waste management and minimisation
Land and soil management	Public regulatory services
Landfill operations	Waste management and minimisation
Libraries	Community and recreational facilities
LGOIMA information requests	Governance, planning and reporting
LIM requests	Public regulatory services
Liquor licensing	Public regulatory services
Logging	Other
Long-term plans	Governance, planning and reporting
Marine recreational facilities	Community and recreational facilities
Marine safety	Public regulatory services
Marketing	Other



Management strategies (council-wide)	Governance, planning and reporting
Management strategies (activity-specific)	With the group that the activity is reported under
Museums	Community and recreational facilities
Navigation safety management	Roading and transport
Nuisance complaints	Public regulatory services
On road parking	Roading and transport
Operations of all public service transport infrastructure	Roading and transport
Organics collection	Waste management and minimisation
Parking buildings (including council owned, but not operated), compliance and enforcement	Roading and transport
Parks (and associated land-based functions)	Parks and reserves
Passenger transport (rail, bus, ferry and others)	Roading and transport
Performing arts venue	Community and recreational facilities
Pest and plant management	Public regulatory services
Planning compliance	Public regulatory services
Playgrounds	Community and recreational facilities
Pools	Community and recreational facilities
Public toilets	Community and recreational facilities (unless located in a public reserve)
Public transport construction	Roading and transport
Public transport services	Roading and transport
Rail passenger transport	Roading and transport
Recreational facilities	Community and recreational facilities
Recycling collection and recovery	Waste management and minimisation
Refuse and recycling centres	Waste management and minimisation
Refuse collection and disposal	Waste management and minimisation
Regional plans	Governance, planning and reporting
Reserves (and associated land-based functions)	Parks and reserves
Resource consent applications	Public regulatory services
Resource management planning	Governance, planning and reporting
Resource recovery centres	Waste management and minimisation
Reusable materials depots	Waste management and minimisation
River management	Adaptation and emergency management
Roading construction	Roading and transport
Roading maintenance	Roading and transport
Roading operations	Roading and transport
Roadside litter collection	Waste management and minimisation
Rural fire service	Adaptation and emergency management
Social and research grants	Other
Social housing	Other
Soil management	Public regulatory services
Sport facilities (e.g. stadiums)	Community and recreational facilities except for those in parks/reserves
Theatres	Community and recreational facilities
Tourism	Other
Tram transport	Roading and transport
Transfer stations	Waste management and minimisation
Transport operations centres	Roading and transport



Transport planning	Roading and transport
Urban planning	Governance, planning and reporting
Wharves and jetties (recreational)	Community and recreational facilities
Waste collection	Waste management and minimisation
Waste disposal	Waste management and minimisation
Waste management transfer stations	Waste management and minimisation
Water services strategies	As part of water activities reported separately
Zoological gardens	Community and recreational facilities



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This document may be cited as: Ministry for Cities, Environment, Regions and Transport.
2026. *Regulations for groups of activities for councils' planning and reporting: Guidance for councils*.
Wellington: Ministry for Cities, Environment, Regions and Transport. Published in October 2026 by
the Ministry for Cities, Environment, Regions and Transport
PO Box 10362, Wellington 6143, New Zealand
mcert.govt.nz

ISBN: 978-1-997358-19-0
Publication number: MCERT 21

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