**Supplementary Table 1.** Regulatory (R) and baseline ecological (E) data attributes collected from resource consent materials for stream offsets in Auckland and Wellington, Aotearoa.

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| **Attribute** | **Type** | **Description** |
| Date granted | R | Date development permitted via resource consent. |
| Impact and offset site location | R | Physical address of the impact and offset sites. |
| Category of stream works | R | Type of construction works in a stream inferring offset, e.g. reclamation, diversion, piping. |
| Development type | R | Purpose/type of development inferring offset, e.g. residential subdivision, golf course development. |
| Generalised restoration activity(s) | R | Type of restoration activities consented to carry out the offset. |
| Post-restoration monitoring conditions | R | Monitoring conditions stipulated in the resource consent. |
| Duration of post-restoration monitoring | R | Years of monitoring required. |
| Covenant condition | R | Presence/absence of a consent condition requiring protection in perpetuity. |
| Length of stream lost (m) | R | Total length of natural watercourse (permanent or intermittent) lost due to development/stream works activity (e.g. length of impact resulting in reduced total length of intact stream habitat). |
| Length of stream offset (m) | R | Total length of natural watercourse (permanent or intermittent) with consent condition requiring restoration works be applied to achieve offset requirements. |
| Environmental Compensation Ratio (ECR) score(s) | R | Calculated offset ratio (applied to calculate the area and length of stream offset, relative to the area and length of stream lost). |
| Impact and offset site stream classification | R | Flow classification - permanent, intermittent or mixed class. |
| Offset location in/out of catchment | R | Offset site location with reference to impact site location. |
| Impact and offset site baseline and restoration potential SEV scores. | R, E | Predicted stream ecological function per the SEV methodology. |
| Completion date | E | Date of notified offset restoration works completion. |
| SEV scores | E | SEV scores including baseline and predicted overall function scores, four categorical scores (hydraulic, biogeochemical, habitat provision and biodiversity provision), and 14 individual function scores for the impact and offset sites. |
| Stream bed | E | Soft or hard bottomed substrate. |