



2023

Pūrongo-ā-tau  
Annual Report

# Pūrongo-ā-tau

Annual Report of Te Puni Kōkiri

Mō te mutunga o te tau i te  
30 o ngā rā o Pipiri 2023

For year ended 30 June 2023

## Cover

Te Āwhina Marae trustees and whānau at the opening of their 20-home papakāinga in Motueka.  
Photo credit: Te Āwhina Marae/Melissa Banks.

## Inside cover

Aaria Tupaea and Te Oranga Herangi from the whānau of the Taawhia Te Ao Papakāinga Trust. Their whānau papakāinga was officially opened in December 2022.





# Rārangi Take | Contents

04

## He Kupu Whakataki

### Introduction

From the Secretary for Māori Development	04
Our Approach	05
Our Strategy	06
Our Response to North Island Weather Events	08

10

## Ko ā matou Mahi

### Our Mahi

Our Focus Areas	10
▶ Housing	12
▶ Employment	16
▶ Māori Enterprise	20
▶ Te Whare o te Reo Mauri Ora and Broadcasting	26
▶ Te Pae Tawhiti	30
▶ Te Taiao	33
▶ Whānau-centred Approaches	38
▶ Māori Public Policy Leadership	44
▶ Māori Wellbeing Monitoring	48



# 52

## Ko ā mātou Mahinga Our Performance Story

Refreshed Performance Framework

52

3

# 60

## Ko tō mātou Puni Our Organisation

About Us	60
Governance and Leadership	64
People and Capability	66
Systems and Knowledge	68
Carbon Emissions	69

# 72

## He Tauākī Whakahaere Ratonga Statement of Service Performance

Departmental Expenditure	74
--------------------------	----

# 80

## Ko ngā Tauākī Pūtea Financial Statements

Statement of Responsibility	80
Independent Auditor's Report	81
Financial Statements – Departmental	85
Notes to the Financial Statements	93
Supplementary Financial Schedules – Non-departmental	114
Appropriation Statements	122
Statement of Service Performance – Non-departmental Expenditure	127
Directory	140

# Mai i te Tumu Whakarae mō Te Puni Kōkiri

## From the Secretary for Māori Development

I am pleased to present the Annual Report of Te Puni Kōkiri for the year ended 30 Pipiri 2023, my third financial year as Secretary for Māori Development.

In our 2021/22 Annual Report I wrote of the need for Te Puni Kōkiri and the public service to deliver more effectively to Māori by adopting approaches that are whānau-centred and locally led – shifting the delivery of services closer to the community. It is only through a willingness to work alongside entities that are known and trusted by Māori that government can meaningfully address Māori disadvantage.

In the year since that document was published several public agencies have released reports that, in combination, reinforce the need for this kind of approach. In particular:

- The Productivity Commission highlighted that ‘The objective [of its review] should be to develop a more responsive, relevant, and accessible public accountability system that builds trust and empowers people’ and ‘There is no single approach that works to overcome persistent disadvantage. But there are common themes [including] locally led, whānau-centred, centrally enabled approaches [and] trusted relationships’
- The Public Service Commission noted that Māori trust in public services was still lower than for other groups
- The Treasury noted the high and increasing rates of psychological distress and discrimination are among the most concerning indicators of Māori wellbeing, as are low levels of trust in key government institutions
- The Auditor-General reported that ‘public organisations recognise the need to consider the wider whānau context and address a broader range of needs when working with individuals’.

I am proud of Te Puni Kōkiri’s leadership role in this space. This has meant taking and creating opportunities to promote and support mainstream departments’



▲ Dave Samuels.

adoption of government enabled, locally led, whānau-centred approaches. Throughout this report are examples of this approach in practice.

We have appreciated the willingness of our partner agencies to engage with us on this essential work. We look forward to that continuing in the year to come, and to the significant contribution our shared mahi will make to thriving whānau in Aotearoa.

Kua tawhiti kē tō haerenga mai, kia kore e haere tonu.  
He nui rawa ō mahi kia kore e mahi tonu. (Sir James Henare).

Mauria te pono.

A handwritten signature in blue ink, appearing to read "Samuels".

**Dave Samuels**

Te Tumu Whakarae mō Te Puni Kōkiri  
Secretary for Māori Development



# Our Approach

**Whānau-centred approaches provide an integrated way to support Māori wellbeing, and are increasingly recognised as effective. Te Puni Kōkiri and its predecessor agencies have a long-standing tradition of delivering and promoting whānau-centred services and support. Over the last year, we and our partners have built on that tradition, and on the achievements outlined in the 2021/22 Annual Report: developing, prototyping, assessing and implementing whānau-centred initiatives across key dimensions of wellbeing.**

For example, following the success of the first phase of the Ngā Tini Whetū prototype (which used the Whānau Ora commissioning model to decentralise early intervention support), new funding was made available to transition the programme to a test phase. The Whānau Ora Commissioning Agency will provide targeted support to whānau during a baby's first 1,000 days.

In other areas of government activity, whānau-centred, locally led strategies have proved successful in delivering to those government might otherwise have found hard to reach, and whose wellbeing on a range of measures is likely to be compromised. This is true of planned activity (in, for example, housing and corrections) and mahi driven by crises such as the North Island severe weather events.

Te Puni Kōkiri is pleased now to take up the opportunity to formalise our leadership in relation to whānau-centred approaches. We will engage with others, including central agencies, to develop supporting policy, information and guidance, and to ensure that whānau-centred approaches are utilised in a way that is consistent with the broader framework of government-funded supports and services.

This work is underway. In consultation with other members of the cross-agency Social Wellbeing Board, we have already agreed the 10 characteristics of whānau-centred approaches:

- Culturally grounded in te ao Māori, with whānau at the centre
- Supports whānau to determine their own future
- Based on whānau strengths, values and aspirations
- Restores and strengthens whānau
- Provides holistic responses to whānau needs and aspirations
- Addresses individual needs within their whānau context
- Measures effectiveness based on outcomes and invests in whānau wellbeing
- Enables long term, intergenerational planning and sustainable solutions
- Minimises system barriers, enabling flexible and innovative responses
- Uses collaboration and integration across government.

As we progress this mahi, we will liaise with agencies and partners both inside and outside government, to ensure our approach is informed by the real-life experiences of whānau and by the range of intersecting public policy objectives.

The four key reports referenced here:

*The Productivity Commission: A Fair Chance for All*

*Te Kawa Mataaho | The Public Service Commission:*

*Te Kahu Tuatini | State of the Public Service*

*Te Tai Waiora | The Treasury: Wellbeing in Aotearoa New Zealand*

*Office of the Auditor-General: How Well Public Organisations are Supporting Whānau Ora and Whānau-centred Approaches*

# Ko tā mātou Rautaki

## Our Strategy

Our strategic framework provides a line of sight between our vision, our purpose, our role, our three strategic priorities, and our nine focus areas that best position the Ministry for strategic impact. Underpinning this are our values that reflect how we work within Te Puni Kōkiri, across Government, and with whānau, hapū, iwi Māori, and Māori entities.

### OUR VISION

What we want to achieve.

**Thriving Whānau** – when whānau are thriving, so do their communities, hapū, iwi and all of Aotearoa.

### OUR PURPOSE

Why we exist.

Drawing strength from our past to build an Aotearoa New Zealand where whānau can all stand, thrive, and belong.

### OUR ROLE

What we do.

Te Puni Kōkiri is the Government's principal policy advisor on Māori wellbeing and development.





**Te Wero**  
We pursue excellence

**He Toa Takitini**  
We work collectively

**Manaakitanga**  
We value people and relationships

**Ture Tangata**  
We are creative and innovative

# Our Response to North Island Weather Events

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Cyclone Gabrielle's destructive pathway across Aotearoa had a significant impact on whānau and communities. There were devastating impacts on communities in Te Tai Tokerau, Tāmaki Makaurau, Tairāwhiti, Bay of Plenty, Waikato and Hawkes Bay. Some regions were still recovering from severe weather events that occurred in 2022 and early 2023.

Affected regions have high Māori populations, vulnerable to economic and environmental impacts. Affected regions also have a high concentration of whenua Māori, and cultural infrastructure (including marae, papakāinga and urupā). Enterprises in these regions are high employers of Māori and employment was disrupted.

Many affected whānau and communities were cut off and isolated because of rising rivers and high sea levels, facing evacuations due to the rising tides and flooding. The lack of access due to significant infrastructure such as bridges and roads being closed or washed away left whānau disconnected and unable to communicate, with landline, cell phone and internet coverage being lost. Impacted communities experienced challenges maintaining access to everyday services such as pharmacies, hospitals and supermarkets.

As has always been the case, iwi and Māori communities mobilised quickly using their own cultural infrastructure to support people in need. Iwi and communities had not been funded to



▲ Devastating impacts were felt right across Te Ika-ā-Māui including at Tangoio Marae in Hawke's Bay. Photo credit: NZ Herald.

meet initial response efforts, and there was significant pressure for them to broker and advocate for their communities.

Te Puni Kōkiri, as the Government's principal policy advisor on Māori wellbeing and development, advocated for locally led Māori-specific support, with regional kaimahi providing insight and understanding of the challenges impacting Māori communities. In February 2023, Ministers announced the Cyclone Gabrielle Māori Communities Response Fund, a funding package to support the Māori response to Cyclone Gabrielle. Whānau Ora Commissioning Agencies in particular supported a total of 28,695 individuals through Cyclone Gabrielle and flood-related activities.

## North Island Weather Events funding impacts

Funding	\$9 million Cyclone Gabrielle Māori Communities Response Fund (CGMCRF)	\$3 million Whānau Ora boost	\$5 million Housing Repairs
Purpose	To accelerate the Māori community response to North Island weather events by providing support to marae and hapori Māori.	To increase the capacity and capability of Whānau Ora partners in the affected regions with the relationships and delivery infrastructure to provide immediate supports to whānau.	To support critical repairs to weather impacted Māori-owned homes in significantly impacted areas focused on supporting those households who have no other means to fund the critical repair work (for example because the whare is uninsured).
Delivery	<p>Funding was invested across three focus areas:</p> <p><b>Capability and capacity</b> (e.g. resourcing marae and hapori with staffing and resources to better support whānau with essentials, e.g. kai, water, shelter and communications);</p> <p><b>Planning and co-ordination infrastructure</b> (helping identify options for the future, and co-ordinating responses); and</p> <p><b>Cultural infrastructure</b> (e.g. the secure storage of taonga).</p>	Supported Whānau Ora Commissioning Agencies to manage communications and coordination of Māori and Pacific responses, as well as deploying workforce to impacted regions.	Contracted Toitū Tairāwhiti Housing Limited to deliver repairs for up to 65 homes by 30 June 2024.
Impacts on Existing Commitments	<p>The fund comprised \$5 million reprioritised from the Māori Development Fund and \$4 million of new funding. This meant there was \$5 million less across the funds making up the Māori Development Fund to support other Māori economic, social and environmental opportunities.</p> <p>Te Puni Kōkiri resources were pivoted to the North Island weather events response, including rapid delivery of the funding.</p>	Whānau Ora personnel and other resources were directed to impacted regions.	To support the response to the North Island weather events, Toitū Tairāwhiti pivoted from delivering its Iwi Prototype housing programme to support whānau. This caused some initial delays.

# Ko ā mātou Mahi | Our Mahi

## Our Focus Areas

<b>Māori Economic Resilience</b>	<b>11</b>
▶ Housing	12
▶ Employment	16
▶ Māori Enterprise	20
<b>Te Ao Māori</b>	<b>25</b>
▶ Te Whare o te Reo Mauri Ora and Broadcasting	26
▶ Te Pae Tawhiti	30
▶ Te Taiao	33
<b>Equitable &amp; Effective Public Sector Performance for Māori</b>	<b>37</b>
▶ Whānau-Centred Approaches	38
▶ Māori Public Policy Leadership	44
▶ Māori Wellbeing Monitoring	48





## Māori Economic Resilience

The investment made to recover from COVID-19 builds a more sustainable, resilient and inclusive Māori economy.



# Housing

## Our Focus Area Goal

Working with partner agencies to ensure whānau have access to healthy homes with stable tenure and have opportunities for home ownership and investment.

## Our Focus Area Outcome

Iwi, hapū, whānau and Māori realise their aspirations for their whenua and housing.

## Our Outcome Measures<sup>1</sup>

- ▶ Proportion of Māori who live in an owner-occupied home or home owned by an iwi, hapū or Māori land trust.
- ▶ Proportion of Māori who live in homes with no major problems (cold, damp, mould, repairs).
- ▶ Case studies of examples of iwi, hapū, whānau and Māori realisation of whenua aspirations.

<sup>1</sup> For each focus area, more detail about these outcome measures is included on Page 52–57.



## Our investment in housing supports positive social, health, educational and cultural outcomes through:

- joint investment with Te Tūāpapa Kura Kāinga | Ministry of Housing and Urban Development in iwi-led Māori housing prototypes, delivering new housing for Māori, and testing new investment approaches
- direct investment into new housing supply on papakāinga and critical whare repairs for Māori on low incomes, and wraparound programmes to build capability including financial literacy and whare maintenance
- delivering a policy work programme to influence the wider system settings for how Māori housing outcomes are delivered.

We also acknowledge the connection to whakapapa gained when Māori are enabled to live on their whenua. Investment in housing not only provides a whare – it also strengthens communities, delivers skill-based work – including cadetships – and Māori business is enabled as a provider or supplier.

The 2022/23 year brought new challenges with serious weather events impacting not only delivery of new whare but also damaging many homes and displacing whānau. Strong regional relationships meant we could respond to the immediate need to restore whare and support whānau into warm and dry accommodation.

### Whai Kāinga Whai Oranga iwi prototypes

Whai Kāinga Whai Oranga is a joint housing initiative with Te Tūāpapa Kura Kāinga investing in improved Māori housing outcomes. It commissions iwi-led housing prototypes in the rohe facing the highest levels of housing deprivation.

By working with iwi, we enable whānau-centred solutions specific to local needs. Iwi know their communities and have the insights to create the right solutions.



▲ This year we signed our fourth iwi-led prototype agreement with Te Pouhi o Te Taitokerau.

This year we signed a fourth iwi-led prototype agreement with Te Pouhi o Te Taitokerau (\$55 million). This is in addition to the 2021/22 agreements signed with Ka Uruora (\$57.8 million), Toitū Tairāwhiti (\$55 million), and Ngāti Kahungunu (\$45.3 million).

This year, the iwi prototypes have delivered 20 whare, with a further 89 due for completion by the end of December 2023. Infrastructure works completed this year total 103 sites across the four prototypes.

The prototypes also enable capability lift within iwi and providers, along with employment, training and procurement opportunities.

### Housing policy

This year we strengthened our housing policy capability to drive better outcomes for Māori by influencing the wider housing system settings across the public service.

We are improving the evidence base of the benefits to whānau of living in papakāinga to inform our policy mahi.

We have completed analysis on planning rules for papakāinga in district plans across the motu. Our goal is to influence councils to improve planning regulations and practices to better enable papakāinga development on whenua Māori.

Whenua is often zoned as rural land, making it difficult to get planning consent to build more than one whare on a block. The analysis will also inform papakāinga provisions in the reformed resource management regime, addressing one of the key regulatory barriers to developing papakāinga.

The Waitangi Tribunal's housing kaupapa inquiry, Wai 2750, was a further focus for us in the 2022/23

year. The Kāinga Kore report on homelessness was published in May 2023. Since then, we have worked alongside Te Tūāpapa Kura Kāinga and other agencies on the government's response to the report's findings and recommendations. We are also preparing for the next phase of the inquiry, which will begin later in 2023, focusing on housing on whenua Māori.

### Case Study

#### Ngāruawāhia whare for whānau

The Pareute Epaapara Ahu Whenua Trust was one of three papakāinga in Ngāruawāhia to see whānau move in during December 2022. Whai Kāinga Whai Oranga supported the Trust with over \$1.2 million to complete the build of four kaumātua affordable rentals, rebuilding one existing three-bedroom home to a Healthy Homes standard and building three new two-bedroom homes.

The whānau have been working towards this goal for several decades, re-connecting and planning for building housing on their whenua. From 2016, the Trust was supported with funding for feasibility reports to obtain local authority consents for the development.

- ▶ The whānau homestead was rebuilt but its character remains. Before (above) and after (below).



In 2021, with funding through Whai Kāinga Whai Oranga, work started on papakāinga construction, with completion in late 2022. Whānau have started work needed on the communal grounds, and the arrival of Cyclone Gabrielle caused no concern with the properties now weathertight and warm:

*The families have been in the houses for five months, they have settled down well and are very happy. Aunty Te Atarangi Poutapu says their homes are “magic.”*

#### Papakāinga development and critical repairs

Supporting whānau to live on their collectively owned whenua, in accordance with their values, is a key focus of the Māori Housing Network. The benefits of intergenerational living, in warm healthy homes, within intentional communities are much broader than just housing. The benefits extend into positive health, education and cultural outcomes for the whānau.

The journey to a successful papakāinga development is complex and whānau require support from the project feasibility and consenting stage through to the infrastructure and construction stages. Our work includes both funding and capability development.

This year, we contracted 67 and completed 51 new rental houses through the Māori Housing Network.

We also support Māori on low incomes to undertake critical repairs to ensure whare are safe, warm and dry. This year, through community-based rōpū, we funded critical repairs to 286 Māori-owned whare.

#### Case Study

#### Tūranga Builtsmart

In October 2022, Toitū Tairāwhiti opened Tūranga Builtsmart, an off-site housing manufacturing facility in Gisborne.

The facility supports Toitū Tairāwhiti to accelerate the delivery of locally built, affordable housing as part of their Whai Kāinga Whai Oranga prototype.

The construction of Tūranga Builtsmart was supported with funding from the Whai Kāinga Whai Oranga programme and the Regional Strategic Partnership Fund through Kānoa.

On site are six bays with capacity to build four homes in each bay over a two-month period (24 homes simultaneously). Tūranga Builtsmart has created up to 18 full-time jobs locally and the facility is also used as a training site for Toitū Tairāwhiti Māori trades apprenticeships.

We are also supporting Toitū Tairāwhiti housing prototype to deliver a cadetship programme for 15 cadets through the Builtsmart facility. The cadets are given training and learning opportunities in areas such as health and safety, business fundamentals and cultural responsiveness. They become more employable and contribute to the development of a highly skilled iwi workforce.

Cyclone Gabrielle hit Tairāwhiti hard in February 2023. The facility, and the capable workforce and delivery processes, enabled Toitū Tairāwhiti to quickly pivot their efforts to building whare āwhina (emergency housing) to get weather-displaced people back onto their whenua until their whare could be repaired.

Together with Te Tūāpapa Kura Kāinga, we supported Toitū Tairāwhiti with additional funding for whare āwhina, repairs and silt removal.



# Employment

## Our Focus Area Goal

Influencing partner agencies to maintain labour market attachment and get more Māori in to higher skilled jobs.

## Our Focus Area Outcome

Māori have improved access to and higher rates of participation in high-quality education, training and meaningful employment.

## Our Outcome Measures

- ▶ Māori employment rate.
- ▶ Māori unemployment rate.
- ▶ Māori labour force participation rate.
- ▶ Proportion of rangatahi not in employment, education or training (aged 15–24).



Our whānau-centred, locally led, government enabled approach supports Māori into new work and raises awareness of the full range of education, employment and training opportunities that are available. We support Māori to develop potential in higher-skilled roles and future-focused industries.

*“Whānau, hapū, iwi, and hāpori Māori are to generate wealth in their own ways, and on their own terms”* Māori Future of Work Advisory Group

Our Māori public policy mahi is informed by whānau voice, regional insights, data and analytics. We support and deliver initiatives aimed at influencing the wider public sector to deliver better employment outcomes for Māori.

### Cadetships: Realising our potential

This year Te Puni Kōkiri supported more than 1,400 new cadets, building to over 5,000 cadets and 400 employers who have participated in the cadetships programme since 2010.

The cadetships programme supports employers to develop, mentor and train Māori employees at all career stages, to progress them into higher-skilled roles. The programme acknowledges factors that support Māori to succeed in the workplace as Māori, and includes an emphasis on strengthening cadets' capability in reo and tikanga, aligned with the Government's Māori Employment Action Plan – Te Mahere Whai Mahi Māori.



▲ The Kaupapa Tupuranga programme is delivered on the shores of Tasman Bay near Motueka. In 2022, 10 cadets took part in the programme that has an emphasis on horticulture and agriculture, through a te ao Māori lens.

## Whānau resilience

Our whānau-centred, locally led, government enabled approach sees providers funded to work directly with communities to build support based on local knowledge and needs.

Rangatahi are supported to lift their skill levels and strengthen their resilience, enabling faster recovery from the impacts of COVID-19 and laying the foundations for the future. In Budget 2022 we received new funding of \$28.5 million to continue this work.

Three existing rangatahi initiatives, Pae Aronui, Taiohi Ararau and Rangatahi Manawaroa, have been extended:

- **Pae Aronui** tests innovative approaches to improving education, training and employment outcomes for Māori 15–24 year olds who are not in education, employment or training (NEET) or are at risk of becoming NEET.
- **Taiohi Ararau** supports young Māori on their pathway to training and employment by helping them get essential documents like their driver's licence and IRD number.
- **Rangatahi Manawaroa**, formerly the Rangatahi Suicide Prevention Fund, invests in projects that improve rangatahi resilience, leadership and wellbeing.

In the 2022/23 year, 10,450 rangatahi have been supported through 21 Taiohi Ararau projects, 33 Pae Aronui projects and 41 Rangatahi Manawaroa projects.

The new Wāhine Māori programme builds wāhine leadership based on te ao Māori leadership models. In the 2022/23 year, more than 600 wāhine have been supported through 15 Strengthening Wāhine Leadership projects.



▲ Kawatiri rangatahi and artist Mr G with part of the mural they created for the Tūmanako project, supported through our Rangatahi Manawaroa Fund.

## Future of Work

Te Puni Kōkiri supports the Minister for Māori Development in the Future of Work forum. The Māori Future of Work advisory group, made up of business owners, entrepreneurs, iwi leaders and worker representatives, advises government on the shifts required for meaningful impact for Māori in this sphere.

The advisory group presented Maranga Ake in November 2022, which makes several recommendations for new initiatives and system shifts, which can inform the government's work to ensure Māori workers and businesses succeed.

Te Puni Kōkiri is now advancing a number of the Maranga Ake recommendations alongside other agencies, including through He Kai Kei Aku Ringa, the Crown-Māori Economic Growth Partnership, and other existing government strategies and workstreams.

## Supporting rangatahi to dream big

**Taiohi Ararau supports rangatahi into training and employment by helping them to obtain their essential documents, including their driver's licence or passport, and providing them with wraparound pastoral care.**

The programme was piloted in Te Tai Tokerau, a region where one fifth of rangatahi Māori were not in employment, education or training (NEET). Since commencing in 2017, programme providers have engaged with over 440 rangatahi.

Providers with existing relationships within communities were identified. The delivery model was kaupapa Māori, whānau-centred and youth development focused.

In 2022, following an earlier successful pilot, Te Kotahitanga e Mahi Kaha Trust was funded through the Whānau Resilience initiative to deliver the Taiohi Ararau programme. Six community providers supported 42 taiohi Māori NEETs and eight wāhine Māori in Kaikōhe to prepare for entrepreneurship, employment, education or training pathways. These providers have relationships with key employers, industries and education training providers in the mid-North region, which has supported success in the transition of rangatahi into trusted environments where support can continue.

Taiohi are going into employment and/or further training following engagement in the programme. Industry pathways include horticulture, health and social services, construction, forestry, retail, sport and recreation, digital technology and business.

Taiohi are also increasing their self-esteem, pride, confidence and self-worth. They graduate Taiohi Ararau with the ability to communicate, speak for themselves, 'dream big' and contribute positively to their community and whānau.

Budget 2022 funding also enabled the programme to operate across Aotearoa New Zealand this year, with

**1,133  
rangatahi supported across  
21 projects.**





# Māori Enterprise

## Our Focus Area Goal

Champion the growth and opportunities for iwi and Māori business, including leading social procurement reforms.

## Our Focus Area Outcome

Increased Māori business participation and growth for a thriving, sustainable and resilient Māori economy.

## Our Outcome Measures

- ▶ Percentage of the total number of mandated agencies' procurement contracts awarded to Māori businesses.
- ▶ Percentage of total businesses that are Māori-owned businesses.
- ▶ Indicative margin for all Māori-owned businesses.



## We work across government to identify gaps in support for Māori business, and we partner with iwi and Māori on enterprise and economic development.

Māori enterprise contributes significantly to the prosperity of whānau, hapū and iwi Māori, as well as the overall Aotearoa New Zealand economy.

Māori businesses are predominantly small and medium-sized enterprises (SME) in industries often vulnerable to economic cycles and economic shocks. Many experience barriers to building resilience and taking advantage of opportunities for business growth.

Mātauranga and te ao Māori are increasingly valuable assets and important enablers of whānau employment and intergenerational prosperity.

We are delivering a system of supports that will accelerate Māori business growth, providing a more resilient future for whānau.

We provide targeted advice and investment to Māori businesses, as well as referrals and access to mainstream advisory and capability services that can further support domestic and export growth. We partner with government agencies to accelerate investment in iwi and Māori economic development opportunities and work at system level to identify and resolve critical barriers to growth issues, such as access to capital, and implement enabling policies such as our progressive procurement policy.

### **Progressive procurement**

Government agencies spend \$51.5 billion annually on procurement. Progressive procurement aims to increase supplier diversity in government procurement and promote change in processes and behaviours to achieve more broader economic and social outcomes for Māori. Increased diversity of suppliers builds innovation and economic resilience, and creates more regional opportunities.

We have a three-layered approach to supporting Māori businesses.

- Dedicated Te Puni Kōkiri regional advisers support Māori business through their journey to government procurement.
- A local intermediary programme provides support to businesses to become procurement ready, including raising awareness of government procurement, helping register and navigate government systems and looking for opportunities. In 2022/23, 150 Māori businesses were referred.
- A Capability Uplift Programme provides targeted one-to-one support to Māori businesses to navigate and effectively engage in government procurement processes. In 2022/23, 134 Māori businesses were referred.

This approach has enabled some early successes. One of our Māori business Capability Uplift Programme providers has seen a \$28.7 million return on investment on the \$1.08 million spent on the programme. Out of 60 Māori businesses they supported for the year, so far 37 have gone on to tender, winning an impressive \$28.7 million collectively in contracts, half of which are with government agencies.

We are seeing a shift in government agency focus in embracing progressive procurement – from implementing the policy with a focus on systems and processes, to now actively identifying opportunities for Māori businesses. From 1 July to 31 December 2022, government agencies awarded 4.6 per cent of contracts to Māori businesses, translating into 1,780 contracts with a value of \$525.5 million. In December 2022, government increased the agencies' procurement target for contracts awarded to Māori businesses to 8 per cent up from the previous 5 per cent.

In Budget 2022, we secured an additional \$26 million funding over two years to scale up the programme's work.



► Tania McCoy co-founded Attraction Studio in Ōtautahi. The business is one of 100 Māori businesses supported through the Progressive Procurement Capability Uplift Programme this year.

### **He Kai Kei Aku Ringa – Crown-Māori Economic Growth Partnership**

He Kai Kei Aku Ringa (HKKAR) and the Māori Economic Resilience Strategy (MERS) are strategic Māori and Pasifika enablers within the Government's Our Economic Plan to support Aotearoa New Zealand to become a high wage, low emissions and secure economy.

In December 2022, Cabinet agreed to a refreshed vision and strategy for HKKAR and then a new action plan in June 2023. We worked with MBIE, to incorporate engagement and consultation feedback from iwi and Māori, and the Māori Economic Development Advisory Board, to update and re-align the strategies with a holistic view of the current key issues and opportunities facing the Māori economy (He Ara Waiora).

With the HKKAR refresh providing a new organising framework to drive an all-of-government focus on achieving positive economic outcomes for Māori, Te Puni Kōkiri has re-aligned MERS to continue to deliver Māori economic resilience outcomes through its strategic focus areas, housing, employment and enterprise, as well as the provision of key system-level performance data and insights.

### **Māori Business Growth**

Our network of regional advisors directly advances Māori business aspirations with guidance to new and established businesses, including connecting these into funding for specialist support and with our key partners in New Zealand Trade and Enterprise (NZTE), Callaghan Innovation, MPI, MBIE and MFAT. In 2022/23, we have supported 84 Māori businesses with over \$2 million in Māori Business Growth grants, including collaboration with NZTE to advance several businesses by supporting their ability to execute their international export strategies.

Among these was AgriSea, a longstanding and successful Paeroa based Māori business who produce and supply organic seaweed-based bio-stimulant products for various industries, particularly agriculture and horticulture.

Our investment has enabled Agrisea to accelerate the implementation of their export plan, particularly in the USA. They have been able to obtain specialist advice and secure commercial relationships.





▲ Kat Kaiwai owns Tairāwhiti Contracting, which is one of 100 Māori businesses being supported through our Progressive Procurement Capability Uplift Programme.

### Te Matapaeroa: Māori business research

Te Matapaeroa research highlights the contribution of Māori business to the wider economy by providing new insights around the overall number and nature of Māori-owned business. At the end of FY2021/22, there were around 20,500 Māori businesses, making up almost 11 percent of all businesses in Aotearoa New Zealand.

Our most recent research focus has been on the birth and failure rates of Māori businesses, the year-on-year growth in the numbers of Māori businesses and producing fresh insights on regional difference in Māori business. As an example, this research has shown that the proportion of all business that are Māori owned in the construction and agriculture sectors are increasing. The next Te Matapaeroa research will be published in late 2023.

## Case Study

### Meets Marae Need, Enables Business Growth

In the wake of Cyclone Gabrielle, Māori-owned company Solar Sense adapted their existing solar farm offering to create portable solar power packs for isolated whānau and marae suffering power cuts.

Funding of \$65,000 from Te Puni Kōkiri Māori Development Fund and support from regional advisers in the Waikato supported Solar Sense to develop the capability of their business to create and scale-up their solar units and panels for renewable energy solutions in rural areas.

The portable solar packs provide a perfect solution and practical support for isolated communities during times of crisis.

Solar Sense co-founders Aubrey Te Kanawa and Manu Barrett say their goal is to create a network of decentralised solar generation sites all around the country that provide clean, sustainable power to whenua owners across Aotearoa.

"When the cyclone hit, we dropped what we were doing and saw an opportunity to support affected whānau, especially marae which are often called



▲ Aubrey Te Kanawa and Manu Barrett of Solar Sense, with Jim Wilson from Te Puni Kōkiri at Te Anga Waitomo.

on to become emergency response hubs but still need a power supply to function.

We quickly developed a mobile solar power pack with built in battery banks and satellite communications equipment. This unit can be dropped into blackout areas, for instant power and communications support." Aubrey Te Kanawa and Manu Barrett



## Te Ao Māori

The collective and individual rights of Māori as tangata whenua are recognised, protected, supported and invested in.



# Te Whare o te Reo Mauri Ora and Broadcasting

## Our Focus Area Goal

Supporting the growth of a healthy and vibrant te reo Māori me ūna tikanga with a specific focus on modernising the Māori media and broadcasting sector.

## Our Focus Area Outcome

Te reo Māori is a healthy, vibrant and thriving everyday language.

## Our Outcome Measures

- ▶ Percentage of total population with the ability to speak more than a few words or phrases in te reo Māori.
- ▶ Percentage of total population who agreed or strongly agreed that the government should encourage and support the use of te reo in everyday situations.
- ▶ Number and value of media applications approved via Te Māngai Pāho grants management system.
- ▶ Hours of Māori content funded.
- ▶ Hours of Māori content produced.



**Te reo Māori plays an important part in enhancing Māori people's experience of cultural belonging, collective identity and communal sharing and giving, which helps Māori as individuals and as whānau to achieve and sustain their wellbeing.**

**Te reo Māori is one of Aotearoa New Zealand's official languages and is fundamental to our nation's culture and identity. It is recognised by the Crown as a taonga of iwi and Māori, and is protected by the Treaty of Waitangi.**

Te Puni Kōkiri supports whānau, hapū, iwi and Māori, as kaitiaki of te reo Māori, by focusing on the active partnership model of Te Whare o te Reo Mauri Ora (the Māori Language Strategy) and by supporting the implementation of the Maihi Karauna (the Crown's strategy for Māori language revitalisation). We do this by focusing on creating the societal conditions for te reo Māori to thrive and ensuring that government systems support that.

In 2022/23, we have continued to work in active partnership with Te Mātāwai and alongside Māori language entities – Te Taura Whiri i te Reo Māori, Whakaata Māori and Te Māngai Pāho. By making this journey together we are strengthening our collective efforts to protect, revitalise and promote te reo Māori, so it can reach and live in the homes and communities of whānau and families in Aotearoa.



▲ Te reo Māori was front and centre at Māori Tech Week.

### **Review of Te Ture mō Te Reo Māori 2016 | The Māori Language Act**

Te Ture mō Te Reo Māori 2016 | The Māori Language Act (the Act) sets the frame for an operating model for language revitalisation built on active partnership as represented in the conceptual framework, Te Whare o te Reo Mauri Ora.

The review, completed in November last year, found the Act was successful in strengthening the role of te reo Māori across government. The review identified opportunities to strengthen the existing mechanisms for te reo Māori infrastructure, such as Te Whare o te Reo Mauri Ora and the Maihi Karauna, and give better effect to the partnership approach to the revitalisation of te reo Māori, and ensuring te reo Māori is healthy and vibrant through regular use.

Cabinet agreed to progress technical amendments to the Act through a Māori Purposes Bill in June. These amendments and the partnership approach are intended to support the widespread use of te reo Māori.

## Te Rūnanga Reo

Te Rūnanga Reo is a partnership forum between the Crown (represented by Ministers) and iwi and Māori (represented by Te Mātāwai), established by Cabinet to set our shared direction towards reo revitalisation, and to identify opportunities and issues of shared importance to te reo Māori. This is the key partnership forum within Te Whare o te Reo Mauri Ora and Te Puni Kōkiri carries out the secretariat role.

Te Rūnanga Reo convened in November 2022 and again in June 2023. These hui had a focus on affirming the relationship between Te Mātāwai and Ministers. The forum confirmed in principle the kawa of the relationship to support the realisation of the active partnership enshrined in the Act.

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## International Decade of Indigenous Languages

International fora are a key lever for Te Puni Kōkiri to influence policy at a global level in areas including cultural revitalisation (including language), economic development and intellectual property.

In December 2022, the International Decade of Indigenous Languages (IDIL 2022–2032) was launched at the UNESCO headquarters in Paris, to draw global attention to the critical situation of many Indigenous languages and to mobilise stakeholders and resources to support their preservation, revitalisation and promotion.

We supported the Minister for Māori Development to attend the launch, alongside Te Mātāwai and Te Taura Whiri i te Reo Māori. This was an opportunity to promote the national framework for language revitalisation, Te Whare o te Reo Mauri Ora, and to share the benefits of working in partnership with Indigenous peoples to revitalise their languages.

## Broadcasting

Creating more Māori programming and making it more widely available increases access to te reo Māori and normalises its use for all New Zealanders. Seeing diverse Māori content and hearing te reo Māori across a range of media platforms encourages whānau across the country to use the language more every day.

In September 2022, Government released its three-year plan to strengthen the Māori media sector. This plan sets clear outcomes and priorities for the sector, along with actions to strengthen it in the modern media environment. Investment of \$40 million from Budget 2022 supported the plan, enabling partners to fund and produce more innovative and engaging content.

Some examples of significant broadcasting events include:

### Matariki celebration broadcast live

In 2022, the inaugural national Mānawatia a Matariki celebration was broadcast live across all major networks and online.

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### Māori language petition 50th anniversary

The Te Petihana Reo Māori 50th Anniversary event commemorated the Māori Language Petition presentation to Parliament on 14 September 1972. Over 30,000 signatures kickstarted major shifts in the revival of te reo Māori as a living language in Aotearoa New Zealand.

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### National live cyclone fundraiser

Maranga – Rise up Aotearoa united New Zealanders in a national live fundraiser to raise funds for our communities and families hit by Cyclone Gabrielle. Across eight hours, musicians performed in a free outdoor concert, which Whakaata Māori broadcast live to the nation.



## Supporting Te Matatini for 50 years

Te Puni Kōkiri has supported Te Matatini for 50 years as an environment where te reo Māori and tikanga Māori flourish. The 2023 event was held in February in Tāmaki Makaurau and was broadcast on multiple platforms.



▲ Te Puni Kōkiri kaimahi, Teia Savage (centre), on stage at Te Matatini with her rōpū Te Tini O Rehua.

## Ka Hao Fund and Māori interests in radio spectrum

In June 2023, Te Puni Kōkiri transferred the remaining balance of the Ka Hao Māori Digital Technology Development Fund to the Interim Māori Spectrum Commission.

This realised a commitment in the Māori-Crown Memorandum of Understanding on Radio Spectrum to strengthen the rights and interests of Māori in the radio spectrum.

Māori interests in radio spectrum are connected to those relating to the Crown's commitment to the protection and promotion of Māori language and culture through broadcasting. Greater Māori participation and opportunity in spectrum-related industries will deliver economic, cultural, social and environmental benefits to whānau, communities and all of Aotearoa New Zealand.



# Te Pae Tawhiti

## Our Focus Area Goal

Leading the whole-of-government work between the Crown and Māori to give effect to Ko Aotearoa Tēnei (Wai 262).

.....

## Our Focus Area Outcome

Māori are recognised and enabled as kaitiaki for mātauranga Māori and taonga Māori.

.....

## Our Outcome Measures

- ▶ Case studies of policy and legal frameworks developed that protect, use and develop mātauranga Māori.
  
- ▶ Case studies that highlight appropriate use of mātauranga Māori frameworks across government.



**Mātauranga Māori (traditional Māori knowledge) provides our country with a rich history and understanding of the relationship between people, place and the environment. It is interwoven throughout whānau, hapū and iwi, and across Aotearoa New Zealand. The importance of mātauranga Māori is integral to Māori culture and underpins our unique national identity.**

Te Pae Tawhiti is the government's work with Māori to enable mātauranga Māori and other taonga to flourish in accordance with tikanga Māori to create benefits for all of Aotearoa New Zealand.

Te Puni Kōkiri, as stewards of Te Pae Tawhiti, oversees Te tumu mō te Pae Tawhiti work programme. It sets out the three levers for realising the benefits of mātauranga Māori – system, domestic and international – and includes 19 foundational workstreams that vary in size and scope.

As stewards, Te Puni Kōkiri leads and coordinates the government approach, with a focus on:

- **developing** a system to actively protect and enable appropriate use of cultural and intellectual property
- **creating** a biodiscovery system to enable appropriate use of our native flora and fauna
- **building** an evaluation and measurement framework to measure and monitor policy settings that influence government agencies' interactions with, and use of, mātauranga Māori
- **strengthening** Māori leadership on the international stage.

Te tumu mō te Pae Tawhiti puts in place the foundations needed to promote innovation relating to mātauranga Māori and ensure the benefits of its utilisation and protection are realised by Māori and all of Aotearoa.

In 2022/23 we continued to work closely with Te Taumata Whakapūmau, the original Wai 262 claimants' representative rōpū, and kaitiaki in relation to the Wai 262 claim. Kanohi Ora guides our engagement and will strengthen whānau, hapū and iwi Māori capacity to lead consideration of how they can benefit from their cultural and intellectual property.



▲ The Māori Plant Varieties Committee established in 2022/23, supports engagement with kaitiaki.

### The Plant Variety Rights Act

The Plant Variety Rights Act is a law that protects the intellectual property rights of plant breeders. It also includes provisions that recognise the rights of Māori as kaitiaki of native plant varieties.

This year we worked alongside Hīkina Whakatutuki Ministry for Business, Innovation and Employment to develop key provisions within the Act, which passed in January 2023. Our work to support implementation of the changes included:

- new disclosure requirements on breeders when working with Indigenous plant species or other species of significance to Māori

- the establishment of a Māori Plant Varieties Committee to support early engagement between breeders and kaitiaki, assess the impact of granting a plant variety right and make determinations on whether applications should proceed
- the ability to refuse the grant of a plant variety right if kaitiaki interests are affected.



◀ Teressa Cho, Angela Cathro (TPK) and Georgia Kane (MBIE) attend the IGC 47th session as leads of the official New Zealand delegation.

### Leading on international practices for Indigenous knowledge

Te Puni Kōkiri is involved in the international negotiations for Aotearoa New Zealand across 193 United Nations member states on two international legal instruments protecting traditional knowledge and traditional cultural expressions. These instruments are being developed within a specialised agency of the United Nations: the World Intellectual Property Organisation Intergovernmental Committee on Intellectual Property and Genetic Resources, Traditional Knowledge and Folklore (IGC).

These instruments will potentially provide the international recognition and protections of

Indigenous traditional knowledge and cultural expression to protect mātauranga Māori globally. It also supports a main workstream of Te Pae Tawhiti as the development of a domestic, bespoke intellectual property policy and legal system in Aotearoa New Zealand for mātauranga Māori and other taonga.

In June 2023, our delegations progressed negotiations on international instruments that will enable mātauranga Māori to be actively protected across member states, protecting mātauranga Māori against misuse internationally. The work is ongoing.



# Te Taiao

## Our Focus Area Goal

Ensure Māori rights and interests are part of decision making for the environmental issues and natural resources sector.

## Our Focus Area Outcome

Iwi, hapū, whānau and Māori are recognised and enabled as decision makers and kaitiaki for their environments.

## Our Outcome Measures

- ▶ Proportion of groups who were engaged with who reported that decision making on resource consent conditions reflected their input “well” or “very well.”
- ▶ Proportion of groups who reported that decision making on the regional/district plans and policy statements reflected their input “well” or “very well.”
- ▶ Proportion of groups who were engaged with who reported that decision making on national policy statements and environmental standards reflected their input “well” or “very well.”
- ▶ Case studies of examples of iwi, hapū, whānau and Māori realisation of whenua aspirations.



For whānau, hapū, iwi and Māori, te Taiao is fundamental to cultural, social and economic wellbeing.

Te Taiao encompasses all the natural environment and how we interact with it. Whenua is central to te Taiao and is the source of sustenance, nourishment (physically, emotionally, and spiritually) and the basis for Māori development and prosperity.

Māori rights and interests in te Taiao extend to both its protection and its development. Though our te Taiao work, we are focused on building resilience

to climate change, addressing system barriers for whenua Māori and supporting Māori to realise their aspirations for their whenua.

Our Whenua Māori Service supports Māori to exercise authority on their whenua. Investment funds enable Māori freehold landowners to connect with, develop and invest in their whenua.



## Influencing the National Adaption Plan

The National Adaptation Plan supports all New Zealanders to adapt, live and thrive in a changing environment. It was published in August 2022 with Te Puni Kōkiri working alongside the Ministry for the Environment to focus on impacts for Māori.

The Plan commits Te Puni Kōkiri to three actions: assessing socioeconomic and climate vulnerability for Māori; proactive community resilience; and supporting Māori small business resilience and transition.

This year, we commissioned research to understand the projected risk of climate hazards on Māori households and communities. This involved integration of natural hazard data from NIWA with the Stats NZ Integrated Data Infrastructure, and other sources. By overlaying current climate data and projections, we now can identify the risks and climate vulnerabilities of iwi, hapū and hapori Māori and support development of whānau-centred, locally led policy options to build capability, awareness and resilience to climate change impacts at pace.

Findings from the analysis informed the Manatū mō te Taiao Departmental Report to the Māori Affairs Select Committee Inquiry into Māori Climate Adaptation, and the response to recent extreme weather events in the North Island, including Cyclone Gabrielle.

The government ongoing response to extreme weather events will continue to inform our mahi on proactive community resilience and support for Māori small business resilience and transition.

## Access to information on the climate challenges facing Māori

Making good decisions in the face of climate change requires an understanding of the extent to which whānau and communities are exposed and can respond to climate hazards. It is the government's priority to make sure all New Zealanders – Māori, iwi, councils, communities, businesses and

households – have the information they need to make better risk-informed decisions. We know there are data gaps for government, iwi, hapū and hapori Māori. There is also a lack of accessible information or data capability to understand government data and give equal weighting to mātauranga Māori.

Alongside investment in the integration of natural hazard data, we have launched a cloud-based data and analytics platform, strengthening Te Puni Kōkiri internal data and insights capability and the data we provide externally on Māori waiora impacts to inform an improved system response.

## Reversing biodiversity decline

There was progress this year, both internationally and here in Aotearoa New Zealand, to reverse the decline in our biodiversity.

Internationally, we worked to agree a Global Biodiversity Framework, which was adopted in Montreal in December 2022. Our mahi included establishing a negotiating position for the Crown and joining the negotiating delegation.

The Global Biodiversity Framework will inform biodiversity protection globally to 2030, seeking to reverse the decline of biodiversity through the conservation, protection and sustainable management of biodiversity and ecosystems. The framework will be implemented through Te Mana o te Taiao – the Aotearoa New Zealand Biodiversity Strategy.

## Whenua Māori

Whenua Māori Service regional advisors at Te Puni Kōkiri offices around the motu provide Māori landowners with practical on-the-ground support and guidance on a range of whenua-related matters. The service uses a culturally grounded, holistic and strengths-based approach to achieving whānau-led aspirations through whenua Māori development.

The Whenua Māori Fund supports Māori landowners to develop their whenua based on economic, cultural, social and environmental projects that strengthen whānau, communities, regions and the Aotearoa New Zealand economy. It supports capability of trustees and owners to explore the potential of their whenua and investigate productivity, either through improving and growing existing operations, diversifying land-use options

or preparing for new ventures. This year, we distributed a total of \$2.3 million in funds across 50 projects, including approving 29 new projects.

Te Ringa Hāpai Whenua Fund provides capital grants to landowners for infrastructure development on whenua Māori. In 2022/23, \$9.9 million supported 24 projects reaching approximately 70 blocks. The projects related to 35,941 hectares of whenua and 16,000 landowner/share interests.

### Case Study

#### Te Ringa Hāpai Whenua Fund – Te Maungarongo Whenua Trust

**Te Maungarongo Whenua Trust administers 16 hectares of whenua in the Waima Valley in Te Tai Tokerau. The whānau first engaged with the Whenua Māori Service in September 2020 after reactivating their Trust that had been dormant for over a decade.**

The Trust received support from Te Puni Kōkiri to develop a master plan for utilising and occupying their whenua. The whānau aspired to restore a traditional homestead on the block, establish a six-whare papakāinga, improve physical access to the block and establish a whare wānanga for mātauranga Māori practices as well-known tohunga, Rereata Makiha, is a landowner of this whenua.

In June 2021, with their master plan in hand, the Trust was successful in securing feasibility funding for their papakāinga through the Māori Housing Network.

In October 2022, the Trust then applied to the Te Ringa Hāpai Whenua Fund to improve access to



▲ Te Maungarongo Whenua Trust administers 16 hectares of whenua in the Waima Valley.

the block. This enabled the infrastructure and build of their papakāinga to commence.

The Trust has continued to build and develop their aspirations with the integrated support of regional advisors across the Whenua Māori Service and Māori Housing Network teams. Their aspirations of establishing a whare wānanga are well underway as the whānau is currently undertaking the design process.





## Equitable & effective Public Sector performance for Māori

Māori have improved outcomes across  
key areas of government investment.



# Whānau-Centred Approaches

## Our Focus Area Goal

Grow the influences of whānau-centred policy and the investment in Whānau Ora across government and into our communities.

## Our Focus Area Outcome

Public service implementation of whānau-centred policy and approaches is robust and authentic.

## Our Outcome Measures

- Number of whānau supported by commissioning agency navigators as reported at the end of each financial year.
- Examples of increased investment across government into whānau-centred initiatives.
- Examples of agencies introducing new whānau-centred approaches as evidenced in their mahi to improve Māori wellbeing.





▲ Whānau Ora is a culturally embedded and holistic approach to whānau wellbeing.

**As the Government's principal advisor on Māori wellbeing and development, Te Puni Kōkiri recognises that effective delivery to Māori requires interventions that are whānau-centred, locally led, and government enabled.**

Te Puni Kōkiri and its predecessor agencies have a long-standing tradition of delivering and promoting whānau-centred services and support. Our regional office outreach and our devolved commissioning through the Whānau Ora Initiative gives us access to knowledge and understanding of “what works”. Across the Te Puni Kōkiri work programme and nine focus areas, we develop innovative trials and investments to test policy and programme models to address barriers to, and achieve better outcomes for, Māori economic, cultural and social wellbeing and development.

In November 2022, Te Puni Kōkiri was recognised as the lead for whānau-centred, community-led approaches as an enabler to the Child and Youth Wellbeing Strategy. Through this, we continue to work with public service agencies to strengthen the use of whānau-centred approaches and investment in the Whānau Ora Initiative, empowering communities through Indigenously designed, developed and delivered solutions that create trusted and appropriate services, delivering real results.

**Whānau Ora Commissioning**

Whānau Ora is a culturally embedded and holistic approach to achieving whānau wellbeing. It has been tested and shown to be an effective and transformative approach to support whānau to improve their wellbeing and achieving their aspirations.

Three Whānau Ora Commissioning Agencies are contracted by Te Puni Kōkiri to invest in whānau support in communities across the country. In 2022/23, Whānau Ora Commissioning Agencies and their partner and provider networks supported over 50,000 whānau. Te Pou Matakanā supported 22,160 whānau, Pasifika Futures supported 16,900 Pacific families and Te Pūtahitanga o Te Waipounamu supported 18,692 whānau.

The severe weather events early this year in Te Ika-a-Māui resulted in an increased and unprecedented demand for immediate support, particularly among vulnerable communities. In response, Pasifika Futures and Te Pou Matakanā acted urgently to provide meaningful and wide-reaching support to whānau in affected regions. Pasifika Futures and Te Pou Matakanā supported a total of 28,695 individuals through Cyclone Gabrielle and flood-related activities, building whānau resilience and supporting communities in a continuously changing and unstable environment.

The past year has presented many other challenges for communities, including the lasting impacts of the COVID-19 pandemic, and the increased cost of living. In the face of these challenges, Whānau Ora has consistently demonstrated that it can be agile and rapidly meet the emerging needs of whānau.

## Whānau Ora Delivers Outcomes for Whānau in Many Ways

Whānau Ora Outcomes	Activities
Whānau are self-managing and empowered leaders	<ul style="list-style-type: none"> <li>● Community leadership courses</li> <li>● Engagement in civic affairs</li> <li>● Co-designed rangatahi leadership programme</li> <li>● Life coaches, mindset mentoring</li> </ul>
Whānau are leading healthy lives	<ul style="list-style-type: none"> <li>● Rongoā/mirimiri</li> <li>● Counselling</li> <li>● Sports and recreation</li> <li>● Anger management, domestic violence trauma programmes</li> <li>● Dental work</li> <li>● Alcohol, drug and gambling cessation</li> </ul>
Whānau are participating fully in society	<ul style="list-style-type: none"> <li>● Acquisition of legal documents</li> <li>● Legal aid</li> <li>● Whānau advocacy</li> <li>● Network accessibility</li> <li>● Whānaungatanga</li> <li>● Wellbeing planning</li> </ul>
Whānau and families are participating confidently in te Ao Māori	<ul style="list-style-type: none"> <li>● Waka ama and mau rākau programmes</li> <li>● Whakapapa workshops</li> <li>● Reconnection to whenua/marae and papakāinga support</li> <li>● Te reo Māori courses</li> </ul>
Whānau and families are economically secure and involved in wealth creation	<ul style="list-style-type: none"> <li>● Financial literacy</li> <li>● Budgeting courses</li> <li>● Formal qualifications, trade, wānanga, and university</li> <li>● Debt reduction</li> <li>● Business startups and development</li> <li>● Career planning</li> </ul>
Whānau are cohesive, resilient and nurturing	<ul style="list-style-type: none"> <li>● Whānau relationships</li> <li>● Intergenerational healing and reconnection wānanga</li> <li>● Parenting and Kaumātua courses</li> </ul>
Whānau and families are responsible stewards of their living and natural environment	<ul style="list-style-type: none"> <li>● Basic furnishings</li> <li>● Home improvements or repairs</li> <li>● Home ownership preparation</li> <li>● Building papakāinga</li> <li>● Increasing standard of housing</li> </ul>

## Localised Commissioning Approaches

Localised commissioning approaches are designed and delivered by and to whānau, marae, hapū, iwi and hapori Māori. The three localised commissioning entities engaged by Te Puni Kōkiri are Raukawa Trust (operating in South Waikato), Te Whare Maire o Tapuwae (operating in Te Wairoa) and Huria Trust (operating in Western Bay of Plenty).

Raukawa Trust have commenced two programmes in 2022/23. Whakapakari ai ngā Rangatahi focuses on the mental health of rangatahi, providing tools and resources to strengthen mental wellbeing. Te Tūāpapa o Te Ora programme supports kai sovereignty for isolated whānau and kaumātua. Whānau and kaumātua are supported with the necessary tools and support to confidently grow, maintain, and prepare healthy and nutritious kai. Huria Trust is committed to raising the capability of whānau through social impact investing at grassroots level. The Kaihono Programme provides a supportive goal-planning service to whānau. The Partnered Impact Programme offers a support service for hapū who have identified opportunities in achieving aspirations and goals through economic development, te taiao restoration, plant nursery, industry training and pathways to employment. Through this programme, connections are made with apprenticeships and Māori businesses.

Te Whare Maire o Tapuwae supports the Wairoa community with a waka ama programme, and 12-week motivational programmes that aim to uplift and empower whānau to find positive direction in their lives by connecting to te taiao through various outdoor, community-based activities. Te Hā a Kui mā a Koro mā is an initiative to collate and pass on the memories of kaumātua for future generations in a publication. Tuakana, Teina is a support service for the disabled community to better inform and educate the Wairoa community in supporting whānau.

## Ngā Tini Whetū

Ngā Tini Whetū has made a significant difference through a whānau-led approach to support tamariki, whānau and communities, and effectively reduce and prevent later, costly, state-intervention. Between 2020 and 2022, the Ngā Tini Whetū initiative prevented 341 whānau from being referred to Oranga Tamariki. A 2022/23 evaluation of Ngā Tini Whetū further found that the programme was considered transformational for whānau. Themes included:

- Whānau experience of Ngā Tini Whetū was overwhelmingly positive, and many found it life-changing due to the impact it had on many elements of their lives.
- Intentional and supported dreaming and planning for the future set whānau up well and helped avoid what could be costly alternative routes.
- Positive benefits for tamariki and the whole whānau were seen when barriers like debt and addiction were addressed in the house, leading to reduced family stress and increased hopefulness.
- Greater resilience was evident among whānau because they had gained (self) agency, learned new skills and where to get other forms of help if needed, as well as the confidence to access them.

## Paiheretia te Muka Tāngata

Paiheretia te Muka Tāngata is jointly led by Te Puni Kōkiri, Ara Poutama Aotearoa and the Ministry for Social Development in partnership with iwi and Māori provider partners.

Currently being piloted in Hawkes Bay and Te Tai Tokerau, the initiative draws on the strengths of the Whānau Ora approach and aims to reduce Māori recidivism by extending its reach into the Corrections system. Iwi and Māori provider partners report that through the support of Kairarataki Navigators, whānau have been achieving positive outcomes by:

- connecting to te ao Māori through reconnecting to their iwi, hapū and marae
- improving relationships with their tāne and whānau
- using their newly gained skills and learnings to move towards financial independence including securing long term, sustainable mahi
- participating in activities that improve their wellbeing
- gaining meaningful employment, and access to health care, alcohol and drug programmes, relationship counselling services, accommodation and kai
- accessing wrap-around services that support whānau to heal through past traumatic life events
- navigating the Corrections system and wider justice/court system and Oranga Tamariki
- engaging in education services that support tāne to develop positive behaviours and decision-making.

For 2022/23, Paiheretia te Muka Tāngata provider partners reported supporting over 1,500 tāne and whānau actively engaged and participating in the Kairarataki Navigator service.

In 2022/23 in **Hawkes Bay**:

**344**

**whānau and tāne actively engaged in the service.**

**407**

**whānau hui were held.**

**157**

**whānau report improved outcomes.**

In 2022/23 in **Te Tai Tokerau**:

**331**

**whānau actively engaged in the service.**

**902**

**tāne supported.**

**534**

**whānau hui held.**



### The Whānau-Centred Facilitation Initiative

Launched at the end of 2021, Te Aorerekura (the National Strategy to Eliminate Family Violence and Sexual Violence) identified whānau-centred approaches as the key to mobilising communities to respond to and prevent family violence and sexual violence.

Te Puni Kōkiri leads three actions under Te Aorerekura, including Action 36 to extend and expand whānau-centred initiatives. In 2022/23, Te Puni Kōkiri continued to extend and expand the Whānau-Centred Facilitation Initiative by:

- **expanding** to nine providers from the initial four providers
- **transitioning** four new providers to multi-year contracts
- **facilitating** one-off contracts to support programmes to strengthen community-led family and sexual violence services.

In March 2023, Te Puni Kōkiri formally completed the Action 36 milestones. The initiative continues to be funded, and work has begun to identify pathways to transition the initiative into sustainable, long-term delivery.

### Case Study

#### Safe spaces for rangatahi

**Budget 2022 funding for whānau resilience is supporting rangatahi to be confident and well, recognising their roles as future leaders and agents of positive change within whānau and communities.**

Locally delivered art programmes in Ōtaki and West Auckland have given rangatahi a safe space to connect and grow, helping them to reach their potential.

In Ōtaki, the Hōmai Haumaru kaupapa focused on giving rangatahi space to express their thoughts and feelings on mental health issues and suicide through creating art.

The kaupapa was created by Hohepa Thompson, better known as Hori, an artist, designer, gallery and café owner and an advocate for te reo me ōna tikanga Māori.



▲ Hohepa (Hori) Thompson and the 2022 Hōmai Haumaru rangatahi.

Hori and the rangatahi artists shared kōrero on their lives and their hauora, while covering art techniques and discussing how to best express what they were feeling through their art.

A number of other artists and speakers came to kōrero with the rangatahi including Pera Barrett, Xoë Hall, Miriama Grace-Smith, Tāme Iti, and Kereama Taepa.



# Māori Public Policy Leadership

## Our Focus Area Goal

Lead policy thinking across the public service of the roles and obligations agencies have to Māori as citizens and as whānau.

## Our Focus Area Outcome

Te Puni Kōkiri is the principal policy advisor to the Government on Māori wellbeing and development, providing policy advice across the sectors and in areas where we are uniquely placed to have an impact.

## Our Outcome Measures

- Annual independent assessment scores that measure the quality of advice provided by Te Puni Kōkiri.



**Te Puni Kōkiri undertakes engagements and initiatives that inform, support and drive our overall approach to, and system leadership of, whānau-centred, locally led and government enabled Māori public policy.**

Supported by data and analytics insights, Te Puni Kōkiri is an authoritative voice on Māori wellbeing and development. We are well placed to understand and bring the voice of whānau to policy advice on complex, cross-cutting issues, informed by regional insights and “grassroots-up” policy advice.

Across all of our work, we know that well-informed decisions and interventions will improve outcomes. In addition to our Māori Public Policy Leadership across our other focus areas, in 2022/23 we have also progressed:

- our work designing, applying and advising on te ao Māori and Te Tiriti-based frameworks for policy
- linking the voice of whānau, their communities, and of hapū and iwi, into policy proposals and solution design.

### **Long Term Insights Briefing (LTIB)**

This year we developed the first Te Puni Kōkiri LTIB. The LTIB considers what thriving whānau and Māori communities could look like in 2040, focusing on long-term future trends, opportunities and risks.

The LTIB identifies three key insights about what might shape Māori public policy that best supports thriving whānau – that te ao Māori is a valuable asset, that system change is a pre-requisite and that adaptability is a vital strength. It also considered how whānau-centred approaches to improving wellbeing can produce public policy options that will support better outcomes for Māori.



► Te Puni Kōkiri’s long-term insights publication.

The LTIB will be instrumental in enhancing understanding and conversations about long-term issues and objectives for Māori public policy and decision-making into the future.

### **Te Tautuhī-ō-Rongo**

Te Tautuhī-ō-Rongo is Te Puni Kōkiri Māori Public Policy framework. It guides our policy development and advice through the lens of a positive reading of Te Tiriti and greater understanding of the relationships recognised and provided for through Te Tiriti.

In the past year, we continued to strengthen our application of Te Tautuhī-ō-Rongo and influence other agencies to do so. This included ongoing training opportunities with Te Puni Kōkiri staff and with some of our partner agencies, its ongoing application within policy and operational activities across our national and regional offices, and supporting our engagement with the Department of Prime Minister and Cabinet’s Policy Project team as they reviewed their tools and frameworks.

To respond to the increasing demand for the framework, we have commissioned further guidance material to support the implementation of the framework within Te Puni Kōkiri and for uptake by agencies seeking to use it in the wider public service.

## **United Nations Declaration on the Rights of Indigenous Peoples**

In the first half of the year we worked with Te Pou Tikanga of the National Iwi Chairs Forum and the Human Rights Commission to develop a draft Declaration implementation plan to be considered at Cabinet. In December 2022, the report back on a draft plan was deferred until 2024, enabling a focus this year on building awareness and understanding of the Declaration and Indigenous rights.

The National Iwi Chairs Forum, with a contribution from Government-approved funding, has been working directly with whānau to increase their awareness of the Declaration and support whānau to develop plans to realise their aspirations through self-determination. This was an early action sought following targeted engagement on the Declaration work with Māori.

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## **United Nations Permanent Forum on Indigenous Issues (UNPFII)**

Te Puni Kōkiri increasingly has a role in promoting Māori wellbeing through international relationships, fora and opportunities. Internationally, opportunities exist to forge Indigenous to Indigenous relationships, providing platforms for cultural exchange and economic opportunity.

In April 2023, we presented the Government's intervention statements to the UNPFII on the theme "Indigenous Peoples, human health, planetary and territorial health and climate change: a rights-based approach". The statements considered the role of government in relation to the rights and interests of Māori. It was an opportunity to embed relationships with like-minded governments, particularly the CANZUS countries (Canada, United States, Australia), on shared kaupapa, including the role of Indigenous peoples in climate change.

Officials met with CANZUS representatives to discuss areas of collaboration. There was particular interest in whānau-centred approaches, devolved funding to communities and our approach to policy as an agency that has evolved from service delivery to system leadership.

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## **Treaty Settlement Commitments**

Iwi-Crown Accords provide a platform for partnership and for improved relationships, policy development, government processes and delivery of outcomes for iwi and the government.

This year, we led a refreshed approach to Accord implementation, working together with government agencies and local entities, and strengthening the quality of engagement between iwi, Ministers, chief executives and officials. We facilitated cross-agency wānanga to develop a joint work programme to strengthen agencies' collective approach to Accords.

We also supported Ministerial Forum meetings with leaders of Ngāti Tūwharetoa, Ngāti Raukawa, Te Arawa River Iwi Trust, Waikato Tainui, Ngāti Hauā, Ngāti Maniapoto, Ngaa Rauru Kiitahi and the Parihaka Papakāinga Trust. These were complemented by engagements at chief executive and other officials' levels.

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## **Waitangi Tribunal Kaupapa Inquiries**

We continued our participation with other government agencies in several active Waitangi Tribunal kaupapa inquiries, which collectively consider multiple Treaty claims on a thematic basis. We are actively involved in the Housing Policy and Services Inquiry, co-lead the Mana Wahine Inquiry with Manatu Wāhine, and have kept a watching brief on the Health Inquiry and other inquiries in early stages.



The kaupapa inquiries focus on a comprehensive range of contemporary policy and service delivery issues for Māori. Inquiry outcomes can be expected to contribute to improved government processes, policies and relationships that achieve better outcomes for Māori and the government.

## Legislative Reform

### Strengthening the Māori Sector

We lead a multi-year work programme to modernise legislation to strengthen the Māori sector to ensure it is co-ordinated, coherent and fit for purpose. The Māori sector comprises a range of entities, organisations and arrangements by which Māori interact with the Government and its systems, and more broadly with te ao whānui.

In the last year, we continued with our initial focus on legislative instruments that Te Puni Kōkiri administers. The Māori Purposes Act 2022 (enacted in November 2022) amended several Acts and Regulations to support Māori entities to better manage their own affairs, use new technologies, exercise rangatiratanga and reduce unnecessary compliance requirements. The amended Acts were Te Ture Whenua Māori Act 1993, the Māori Purposes Act 1959, the Māori Trust Boards Act 1955, and the Māori Community Development Act 1962.

We are currently progressing a Māori Purposes Bill 2023 with further amendments to modernise Māori Affairs legislation. Cabinet approved policy settings for this Bill in June 2023.

### Severe Weather Emergency Legislation

We provided advice on the development of the Severe Weather Emergency Legislation Act 2023, and the Severe Weather Emergency Recovery Legislation Act 2023 and subsequent Orders in Council to ensure wellbeing and development outcomes for Māori and Māori rights and interests were specifically considered.

## Treaty of Waitangi Provisions

Te Puni Kokiri is a member of the Treaty Provisions Oversight Group of senior officials. The Group was established in April 2022 to support government agencies with the development of Treaty of Waitangi provisions in legislation. It prompts critical thinking, good process and engagement with Māori with a focus on ensuring Treaty provisions have a strong policy rationale, clear objectives and a coherent approach. From April 2022 until the end of June 2023 the Group considered approximately 30 legislative proposals.

## Indigenous International Relations



We supported the signing of a new Indigenous Collaboration Arrangement between Aotearoa New Zealand and Canada this year. The Arrangement formalises the two governments working together to improve outcomes for Indigenous peoples.



# Māori well-being monitoring

## Our Focus Area Goal

Lead the development and monitoring of system indicators for how well public services perform for Māori as both citizens and as whānau.

## Our Focus Area Outcome

Public service performance for Māori is improved through innovation, partnering and evidence-informed insights.

## Our Outcome Measures

► Percentage of Māori who rate their family wellbeing as 7 or above on a 0–10 scale.

► Percentage of Māori who rate their life satisfaction as 7 or above on a 0–10 scale.

► Proportion of Māori who trust public services based on their personal experience.



This year, Te Puni Kōkiri refocused our system performance monitoring function to:

- **Drive** systemic change, identifying where whānau-centred, locally led, government enabled opportunities will have the most impact for Māori communities;
- **Determine** the likely impacts for Māori of proposed government innovations and initiatives; and
- **Improve** traceability across government of the impact of government spending targeted to improving Māori wellbeing.

Te Puni Kōkiri supports agencies to better understand what does and doesn't work for Māori communities, and whether proposals will be able to effectively address system inequities. Te Puni Kōkiri monitoring function provides agencies with advice on how to measure performance to better trace and understand the impact government investment has for whānau.

To effect system change, we continue to build the public sector's expertise and understanding of the value of the whānau-centred, locally led, government enabled model. We have been working alongside social sector agencies to understand how well this model is already incorporated, and what will be required to support its further expansion. This year, we worked alongside:

- *Oranga Tamariki, ACC and Whānau Ora Commissioning Agencies* on the impact of whānau-led early intervention.
- *Ministry for Housing and Urban Development* on Māori housing.
- *Ministry of Health* monitoring progress towards equitable Māori health outcomes.

- *Ministry for Business Innovation and Employment* on how to effectively monitor and trace the success of innovative practice in He Kai Kei Aku Ringa, the Crown's Māori economic development strategy.
- *The Social Sector Commissioning Unit* Social Sector Commissioning Action Plan implementation, improving sector alignment with Te Puni Kōkiri whānau-centred and monitoring approaches.
- *Ministry for Business, Innovation and Employment* on Te Mahere Whai Mahi Māori, Māori Employment Action Plans.
- *The Treasury* to use the mātauranga of the He Ara Waiora framework to provide government agencies with all the tools they need to ensure their proposed wellbeing investments for Māori are focused on the core components of waiora.

### **Building te ao Māori measurement tools**

This year, we provided funding to develop a suite of indicators to use to measure impact for Māori communities. The approach was drawn from the mātauranga of a wide range of Māori technical and cultural specialists.

Waiora is deeper than wellbeing and wellness. A waiora model is not human centric; rather it recognises that te taiao is paramount and a predeterminant of waiora. By identifying what wellbeing is for whānau, and using the available ao Māori measures and indicators, the public sector will be better able to design and deliver services to have positive outcomes for Māori.

This work supports Stats NZ's Data Investment Plan to develop ao Māori measures of wellbeing and complements The Treasury's He Ara Waiora Wellbeing Framework.

## Evaluation demonstrates effectiveness of interventions

Independent evaluations this year have reinforced that whānau-centred, locally led, government enabled interventions are effective in delivering for Māori and for Government priorities.

An independent evaluation of the Māori Communities COVID-19 Fund identified that this investment overcame weaknesses in the

mainstream vaccination delivery programme, and ensured information and services were appropriately targeted to those with the greatest need. It further found that the whānau-centred, locally led and government enabled approach boosted vaccination rates for Māori and the resilience of communities to the impacts of the pandemic.

## Data, insights and evidence support strong policy advice

This year, our data and insights work programme has focused on priority areas we know are important for Māori communities including climate resilience, the cost-of-living crisis impact and support for Māori business.

This work supported efforts across Te Puni Kōkiri focus areas, and highlights are below.

Programme	Description	Key findings
Whānau Ora Initiatives – Ngā Tini Whetū	The Ngā Tini Whetū Prototype focuses on safety and wellbeing of tamariki (see Whānau-centred Approaches)	The evaluation found that the whānau-centred model Te Puni Kōkiri had developed and delivered in partnership with Whānau Ora, Oranga Tamariki and ACC was transformational for participating whānau.
Climate hazards	This information helps us understand the projected risks of climate hazards to Māori communities (see Te Taiao)	This has given us a strong basis to assess the socio-economic circumstances and resilience of Māori communities exposed to climate hazards, such as floods, heatwaves, droughts, extreme rainfall and sea-level rise. This information will help us, and other agencies, to support communities to cope, recover and adapt to climate change.
Te Matapaeroa	A significant research project designed to deliver a realistic view of the size, scale and makeup of the Māori economy (see Māori Enterprise)	Highlights the contribution of Māori business to the wider economy by providing new insights.



Programme	Description	Key findings
Cost of Living	A research project that seeks to understand the main drivers of cost of living for Māori	A discovery phase has been completed (including a rapid evidence review and initial set of indicators). Next steps involve developing a dashboard (which can be regularly refreshed with the latest data) with key findings and an accompanying insights report.

This year, to better support our policy and monitoring functions, we also established an onsite integrated data infrastructure data lab to allow kaimahi to access matched, de-identified data on people, households and businesses across Aotearoa.

### Using strong reporting mechanisms to inform the Government's response to weather crises

Strong bonds between Te Puni Kōkiri regional kaimahi and local communities meant that Te Puni Kōkiri could act quickly and set up channels to feed real time data including the voice of Māori communities into the Government response to this year's extreme weather events.

Weekly reporting directly to the Minister for Māori Development highlighted rohe priorities and activities taking place across housing, enterprise and the Whānau Ora Initiative. Ministers then had the information and local insights to allocate pūtea and ensure its distribution through known and trusted suppliers, ensuring key supplies could get to Māori communities and that much-needed community services could be re-established.

Scarring on the landscapes and in communities is still evident and we continue to keep a spotlight on the ongoing needs of communities.



▲ Community response in Tai Tokerau at Kaka Porowini Marae, which opened for those needing shelter and kai during Cyclone Gabrielle including our homeless whānau. Te Puni Kōkiri supported this kaupapa with \$5,000 of initial funding. Back: Auriole Ruka, Janice and Barry Caldwell. Front: Mariameno Kapa-Kingi, Ralph Ruka, Korotangi Kapa-Kingi.

# Ko ā mātou Mahinga

## Our Performance Story

### Refreshed performance framework

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We commenced a review of our four-year goals and outcome measures included in the 2020–2024 Strategic Intentions. Te Puni Kōkiri strategy outlined in the 2020–2024 Strategic Intentions remains fit for purpose; the scope of this work was to refresh the outcome measures used to demonstrate progress.

The focus of this review was to consolidate the overall number of goals, apply external objective data sources to validate our progress, and to provide a line of sight through work programmes to our vision of Thriving Whānau. The result of this work was a refreshed 2020–2024 Strategic Intentions document, published in early 2023.

Our strategy includes three strategic priorities, and nine focus areas. Each of these focus areas now has a single goal, and a set of 2–5 measures (in most cases externally validated) to reflect progress against the goal. This information is included in each of the focus area chapters earlier in this report.

The primary benefit for Te Puni Kōkiri of undertaking this work is we now have a robust mechanism to assess progress towards our vision of Thriving Whānau, and a framework for aligning work programmes with our desired outcomes.

The tables on the following pages outline our new outcome measures, and the latest data against each. Measures related to trend data are reported as worsening or improving. Where external surveys have not been held in 2022/23 historic trend information has been provided. Case studies are linked to page numbers.





## Māori Economic Resilience

### Māori have greater economic resilience

53

Focus Area	Goal	Outcome Measures	Baseline Data	Latest Data	Trend
Housing	Iwi, hāpu, whānau and Māori realise their aspirations for their whenua and housing	Proportion of Māori who live in an owner-occupied home or home owned by an iwi, hapū or Māori land trust (Census)	47.2% (2018)	47.2% (2018)	No new data available <sup>2</sup>
		Proportion of Māori who live in homes with no major problems (cold, damp, mould, repairs) (General Social Survey)	59.2% (2021)	59.2% (2021)	No new data available <sup>3</sup>
		Case studies of examples of iwi, hāpu, whānau and Māori realisation of whenua aspirations. (Annual Ministry Data)	Complete (FY22/23)	Refer to Pages 14–15 and 36	
Employment	Māori have improved access to and higher rates of participation in high-quality education training and meaningful employment	Māori employment rate (Stats NZ HLFS)	64.7% (Sep 22)	65.0% (Jun 23)	Improving <sup>4</sup>
		Māori unemployment rate (Stats NZ HLFS)	6.8% (Sept 22)	7.1% (Jun 23)	Worsening <sup>4</sup>
		Māori labour force participation rate (Stats NZ HLFS)	69.4% (Sept 22)	70.0% (Jun 23)	Improving <sup>4</sup>
		Proportion of rangatahi not in employment, education or training (aged 15–24) (Stats NZ HLFS)	19.1% (Sept 22)	18.3% (Jun 23)	Improving <sup>4</sup>
Māori Enterprise	Increased Māori business participation and growth for a thriving, sustainable and resilient Māori economy	Percentage of the total number of mandated agencies' procurement contracts awarded to Māori businesses (MBIE)	5.7% (2022)	4.6% (2023)	Worsening <sup>5</sup>
		Percentage of total businesses that are Māori owned businesses (Te Matapaeroa)	11% (2021)	11% (2021)	No new data available
		Indicative margin for all Māori owned businesses	\$2.5 billion (2021)	\$2.5 billion (2021)	No new data available

2 2023 Census data is not yet available. We expect to be able to report against this in our next annual report. Trend from 2013 census to 2018 is improving.

3 Data from the 2023 General Social Survey is not yet available. We expect to be able to report against this in our next annual report. Trend from 2019 to 2021 is slightly worsening.

4 The latest Māori unemployment rate data from the June 2023 quarter measurement period is 0.3% higher than the baseline period of the September 2022 quarter. Some of this difference may be attributable to seasonal variations in the unemployment data. June 2022 HLFS data shows a slight worsening for Māori across these outcome measures.

5 The number of contracts awarded to Māori businesses has not declined for this period; the total number of contracts in the public procurement system has grown.



## Te Ao Māori

Supporting iwi and hapū as kaitiaki of taonga and mātauranga, and Māori as creators of (contemporary) mātauranga

Focus Area	Goal	Outcome Measures	Baseline Data	Latest Data	Trend
Te Whare o te Reo Māori Ora and Broadcasting	Te reo Māori is a healthy, vibrant and thriving everyday language	Percentage of total population with the ability to speak more than a few words or phrases in te reo Māori (GSS)	30% (2021)	30% <sup>6</sup> (2021)	No new data available
		Percentage of total population who agreed or strongly agreed that the government should encourage and support the use of te reo in everyday situations (GSS)	56.7% (2021)	56.7% <sup>6</sup> (2021)	No new data available
		Number and value of media applications approved via Te Māngai Paho grants management system (Te Māngai Pāho annual report)	180/\$46m (20/21)	213/\$88M (21/22)	Improving
		Hours of Māori content funded (Te Māngai Pāho annual report)	85,087 hours (20/21)	81,105 hours (21/22)	Worsening <sup>7</sup>
		Hours of Māori content produced (Whakaata Māori annual report)	2004 hours (20/21)	2390 hours (21/22)	Improving
Te Pae Tawhiti	Māori are recognised and enabled as kaitiaki for mātauranga Māori and taonga	Case studies of policy and legal frameworks developed that protect, use and develop mātauranga Māori (Ministry Data)		Complete	Refer to Page 30–32
		Case studies that highlight appropriate use of mātauranga Māori frameworks across government (Ministry Data)		Complete	Refer to Page 30–32

<sup>6</sup> Data from the 2023 General Social Survey is not yet available. We expect to be able to report against this in our next annual report. The trend from 2018 to 2021 for these measures is improving.

<sup>7</sup> To help sustain audiences, some radio stations have reduced the quantity of te reo Māori content that they broadcast. However, while the number of te reo Māori hours have reduced, this does not necessarily mean that there are fewer Māori perspective stories being aired.





## Te Ao Māori

Supporting iwi and hapū as kaitiaki of taonga and mātauranga, and Māori as creators of (contemporary) mātauranga

Focus Area	Goal	Outcome Measures	Baseline Data	Latest Data	Trend
Te Taiao	Iwi, hapū, whānau and Māori are recognised and enabled as decision-makers and kaitiaki for their environment	Proportion of groups who were engaged with who reported that decision making on resource consent conditions reflected their input “well” or “very well” (Kaitiaki Survey Report)	23% (2019)	23% (2019)	No new data available <sup>8</sup>
		Proportion of groups who reported that decision making on the regional/district plans and policy statements reflected their input “well” or “very well” (Kaitiaki Survey Report)	22% (2019)	22% (2019)	No new data available <sup>8</sup>
		Proportion of groups who were engaged with reported that decision making on national policy statements and environmental standards reflected their input “well” or “very well” (Kaitiaki Survey Report)	14% (2019)	14% (2019)	No new data available <sup>8</sup>
		Case studies of examples of iwi, hāpu, whānau and Māori realisation of whenua aspirations (Ministry Data)	Complete	Refer to page 36	

<sup>8</sup> The Kaitiaki survey report is published every four years. We expect to be able to report on the 2023 survey update in our next annual report. Note that the baseline data included in this table varies from what is published in the 2020-2024 Strategic Intentions, and this will be reflected in any future updates to the strategic intentions.



## Equitable and effective government performance for Māori

Māori experience system-level improvements to their wellbeing and outcomes

Focus Area	Goal	Outcome Measures	Baseline Data	Latest Data	Trend
Whānau-centred Approaches	Public service implementation of whānau-centred policy and approaches is robust and authentic	Number of whānau supported by commissioning agency navigators as reported at the end of each financial year (Te Puni Kōkiri Vote Estimate Measure Māori Affairs Sector – Estimates)	18,491 (21/22)	15,811 (22/23)	Worsening <sup>9</sup>
		Examples of increased investment across government into whānau-centred initiatives (Ministry Data)		Complete (22/23)	Refer to page 39–43
		Examples of agencies introducing new whānau-centred approaches as evidenced in their mahi to improve Māori wellbeing (Ministry Data)		Complete (22/23)	Refer to page 39–43
Lead Māori Public Policy	Te Puni Kōkiri is the principal policy advisor to the Government on Māori wellbeing and development, providing policy advice across the sectors and in areas where we are uniquely placed to have an impact	Annual independent assessment scores that measure the quality of advice provided by Te Puni Kōkiri (Assessment Score)	3.3 / 5 (2022)	3.55 / 5 (2023)	Improving

<sup>9</sup> The drop in number of whānau supported is attributed to the Te Pou Matakana new operating model which has seen navigator support per whānau change from 20 whānau per navigator to 10 whānau per navigator.





## Equitable and effective government performance for Māori

57

Māori experience system-level improvements to their wellbeing and outcomes

Focus Area	Goal	Outcome Measures	Baseline Data	Latest Data	Trend
Māori Wellbeing Monitoring	Public service performance for Māori is improved through innovation, partnering and evidence-informed insights	Percentage of Māori who rate their family wellbeing as 7 or above on a 0-10 scale (GSS)	72.7% (2021)	72.7% (2021)	No new data available <sup>10</sup>
		Percentage of Māori who rate their life satisfaction as 7 or above on a 0-10 scale (GSS)	73.3% (2021)	73.3% (2021)	No new data available
		Proportion of Māori who trust public services based on their personal experience (Kiwis Count Survey)	74% (2022)	75% (2023)	Improving

<sup>10</sup> Data from the 2023 General Social Survey is not yet available. We expect to be able to report against this in our next annual report. The overall trend compared to the 2018 surveys is worsening.

## Significant Initiatives

The past three years have seen significant growth in Vote Māori Development. The content of this annual report, and those of previous years, highlights the impact that new funding has had on Māori wellbeing and development.

Te Puni Kōkiri is a strategy-led organisation, and as such all major initiatives receiving funding fall under one of our nine strategic focus areas. The table below includes initiatives receiving significant funding from Budget over the past three years, and where to find more information about the impact of this funding in this annual report.

Initiative Name	Budget Year	Funding Commitment	Te Puni Kōkiri Focus Areas	Page Reference
Whānau Ora Commissioning	2022	\$166.5m	Whānau-centred Approaches	39–41
<b>Initiative Description</b>				
Whānau Ora places whānau at the centre of decision-making and supports them to lift their wellbeing by providing the tools and support to pursue and achieve their own aspirations. This funding also extends the delivery of the Nga Tini Whetu whanau-centred prototype to reduce family and sexual violence. This funding provided Commissioning Agencies with a 50% increase to their annual budgets.				
Whānau Resilience	2022	\$28.5m	Employment, Enterprise, Te Taiao	17–29
<b>Initiative Description</b>				
This initiative focuses on strengthening whānau resilience through developing wāhine and rangatahi Māori leadership. This initiative supports development, leadership and culturally focused programmes which lift the skills of wāhine and rangatahi, strengthening their resilience factors, enabling a faster recovery from COVID-19, and laying the foundations for the future.				
Māori Media Investment	2021 and 2022	\$42m \$40m	Te Whare o te Reo Māori Ora & Broadcasting	28–29
<b>Initiative Description</b>				
Māori media plays a vital role in normalising and revitalising te reo Māori. The funding supports te reo Māori to be a living, thriving language. Funding supports development of sector-wide strategies, maintaining iwi collaboration with news and current affairs programming, and the creation of innovative content that reflects Māori language, culture, stories and perspectives.				



Initiative Name	Budget Year	Funding Commitment	Te Puni Kōkiri Focus Areas	Page Reference
Progressive Procurement	2021 and 2022	\$7.3m \$26m	Enterprise	21
<b>Initiative Description</b>				
Progressive procurement improves economic outcomes for Māori businesses and employees and helps make the government procurement landscape more accessible for Māori businesses.				
Funding is directed towards scaling up local networks in regions, providing targeted one-to-one support for Māori business, developing a centralised Māori business database, and capability building with government agencies to achieve long-term change in government tender processes.				
Whai Kāinga Whai Oranga Māori Housing	2021	\$730m	Housing	13
<b>Initiative Description</b>				
Whai Kāinga Whai Oranga is a commitment of \$730 million over four years to accelerate Māori-led housing solutions. Whai Kāinga Whai Oranga is delivered jointly by Te Puni Kōkiri (\$138.6m) and Te Tūāpapa Kura Kāinga (\$591.4m) (Ministry for Housing and Urban Development, HUD). Funding enables construction of 1,000 new whare, infrastructure for 2,700 sites, critical repairs for 700 whare and \$30m sector capability building.				
Te Pae Tawhiti	2020 and 2022	\$6.5m \$23.7m	Te Pae Tawhiti	31–32
<b>Initiative Description</b>				
Te Pae Tawhiti initiative aims to protect and utilise mātauranga Māori and other taonga. Te Pae Tawhiti work acknowledges and protects the important role of Māori as kaitiaki of their mātauranga Māori and taonga.				
The focus of this funding is unlocking the significant economic and cultural benefits for Aotearoa New Zealand through intellectual property, genetic resources and international fora.				

# Ko tō mātou Puni

## Our Organisation

### About Us

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- We provide independent policy advice to three ministers



**Hon Willie Jackson**  
Minister for  
Māori Development

### Our Ministers



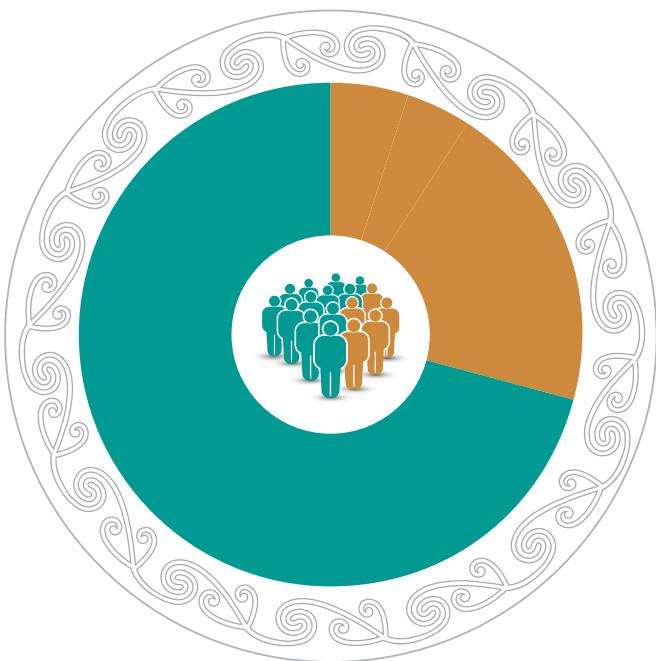
**Hon Nanaia Mahuta**  
Associate Minister for  
Māori Development



**Hon Peeni Henare**  
Minister for  
Whānau Ora

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### Our Kaimahi



Māori **70%** | **30%** Non-Māori

### Kaimahi

**450**



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### Kaimahi Wāhine

**65%**



## Our Coverage

**6 Regions**



## Our Coverage

**17 Offices**

Te Tai Tokerau

- 1. Whangārei

Tāmaki Makaurau

- 2. Auckland

Waikato-Waiariki

- 3. Hamilton
- 4. Tauranga
- 5. Rotorua
- 6. Whakatāne

Ikaroa-Rāwhiti

- 7. Ruatoria
- 8. Gisborne
- 9. Hastings

Te Tai Hauāuru

- 10. Taranaki
- 11. Whanganui
- 12. Te Upoko o Te Ika - Porirua
- 13. Wellington - Head Office
- 14. Nelson

Te Waipounamu

- 15. Christchurch
- 16. Dunedin
- 17. Invercargill

**Our kaimahi**

	Stats
Kaimahi headcount	450
Kaimahi FTE	443.8
Per cent Wāhine	65.1%
Per cent Māori	69.8%
Per cent Non-Māori	30.2%

Average age – 43.2 years

**Age**

Age group	%
18–24	4.2%
25–34	28.2%
35–44	23.3%
45–54	21.6%
55–64	16.2%
65+	6.4%

**Papa Pounamu information**

	Our kaimahi	Senior Leaders (tier 1-3)*
Per cent Female	65.1%	53.8%
Per cent Male	34.2%	46.2%
Per cent Prefer not to say	0.7%	0.0%
Per cent European	26.2%	23.1%
Per cent Māori	69.8%	73.1%
Per cent Pacific	8.2%	11.5%
Per cent Asian	5.8%	0.0%
Per cent MELAA	0.7%	0.0%
Per cent Other Ethnicity	0.4%	0.0%

\*In accordance with Te Kawa Mataaho | Public Service Commission guidance, Dave Samuels, Secretary for Māori Development, as an employee of the Commission, is not included.



## Gender and Ethnic Pay Gap

	Average	Median	Public Service average
Gender Pay Gap	10.9%	5.4%	7.7%
Māori Pay Gap	11.2%	13.7%	6.5%
European Pay Gap	-13.9%	-15.4%	-
Pacific Pay Gap	11.4%	21.3%	17.7%
Asian Pay Gap	2.8%	-4.6%	12.4%



▲ Some of our Wellington-based kaimahi outside Te Puni Kōkiri house on Lambton Quay.

## Governance and Leadership

### Executive Leadership Team

64

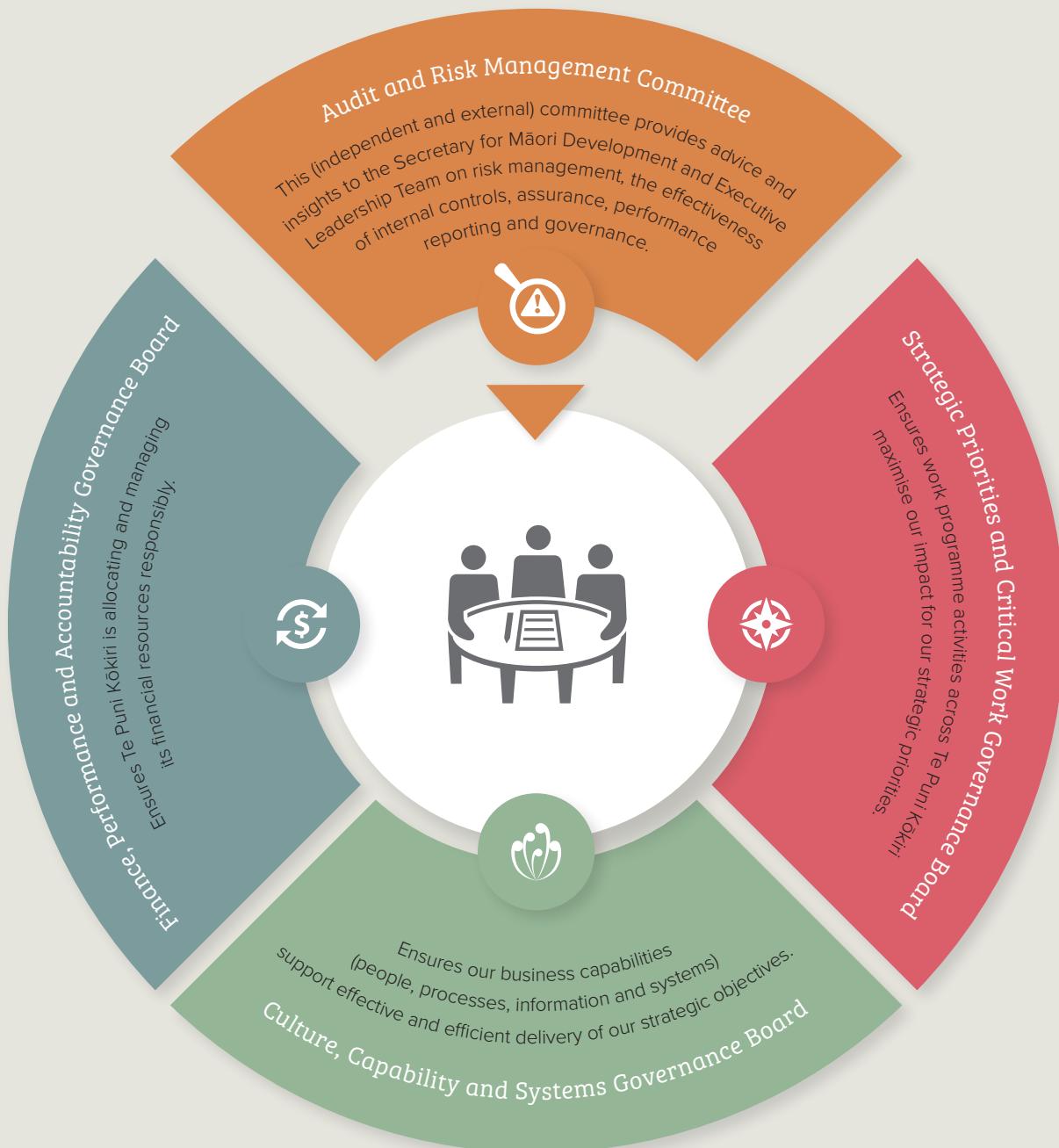


▲ Te Puni Kōkiri Executive Leadership Team from left: Hugh McAslan, Paula Rawiri, Geoff Short, Dave Samuels, Grace Smit and Terina Cowan.



## Te Puni Kōkiri Governance Structure

We have four governance boards to support the Secretary for Māori Development and the Executive Leadership Team with clear and focused roles in active governance.



## People and Capability

### People and Capability Priorities

In 2022/23 we have established five people and capability priorities for Te Puni Kōkiri:

- ▶ **Strengthening leadership:** Strengthening our leadership cohort by prioritising and investing in equipping people leaders with the tools and frameworks to lead teams with impact.
- ▶ **Talent management:** Putting Frameworks in place to manage and support employee development and ensure that high performing kaimahi have opportunities to thrive.
- ▶ **Attraction and onboarding:** Putting a talent attraction and onboarding strategy in place so that new kaimahi are able to make an impact from day one.
- ▶ **Defining the TPK way (Organisational Culture):** ensuring the Te Puni Kōkiri culture and tikanga is articulated and demonstrated through our values and behaviours.
- ▶ **Core people and capability operations:** providing effective and trusted best practice operational support across Te Puni Kōkiri.

Delivering these priorities will enable our kaimahi to thrive, supporting our organisation vision of Thriving Whānau.

### Equal Employment Opportunities

Our organisational policies and procedures ensure the necessary and fair treatment of kaimahi from recruitment through to the conclusion of their employment at Te Puni Kōkiri.

It is important that our kaimahi are afforded equal opportunity to thrive. We give effect to this through a variety of means, including:

- a recruitment policy that ensures the impartial selection of suitably qualified candidates for appointment

- ensuring a safe, inclusive, and accessible workplace for all kaimahi and prohibiting the discrimination, harassment or bullying of any person at Te Puni Kōkiri
- the provision, and encouragement of, development opportunities
- recognition of the employment requirements of women, people with disabilities and minority groups.



## Papa Pounamu

Papa Pounamu sets the diversity and inclusion work programme for the public service. We give effect to the five priority areas of Papa Pounamu through policy, tools, initiatives, and reporting.

To inform our understanding of kaimahi perspectives of the diversity and inclusion

kaupapa, we will continue to regularly engage with our Employee Led Networks (ELN) . This data, supported by our internal reporting mechanisms, will provide useful evidence-based insights to support our diversity and inclusion kaupapa and development of the strategy.

Papa Pounamu Priority	How we support this priority
<b>Te Urupare i te Mariu <i>Addressing Bias</i></b>	<p>Introduction of new reporting dashboard to Audit and Risk Management committee providing evidence-based insights on gender, ethnic and age diversity, iwi affiliations, and gender pay gaps.</p> <p>New unconscious bias training introduced into kaimahi training modules.</p>
<b>Te Āheinga ā-Ahurea <i>Cultural Competency</i></b>	<p>Supporting Whainga Amorangi, a framework to lift Māori capability across the public sector. Initial activity has focused on building te reo capability.</p> <p>Te Ahikāroa (internal te reo Māori strategy) aims to build a workplace where the use of te reo Māori can flourish. The last year has seen a 76% increase in the number of Te Puni Kōkiri kaimahi with te reo accreditation.</p>
<b>Hautūtanga Ngākau Tuwhera <i>Inclusive Leadership</i></b>	<p>Delivery of Team Management Profile workshops with leadership teams across Te Puni Kōkiri.</p> <p>Ngā Ara Whakatupuranga – New Frontiers was established in 2021, in partnership with the New Zealand Defence Force (NZDF) and Te Kawa Mataaho   Public Service Commission to enable Māori leaders to transition from the NZDF into careers in the public service.</p>
<b>Te whakawhānaungatanga <i>Building Relationships</i></b>	<p>New dedicated roles established across Te Puni Kōkiri to build our approach to diversity and inclusion, building cultural capability and enabling our employee networks to deliver on their aspirations.</p>
<b>Ngā Tūhononga e Kōkiritia Ana e Ngā Kaimahi   <i>Employee-Led</i></b>	<p>Our four networks – Wāhine, Āniwaniwa, Pasifika and Young Professionals – come together throughout the year to connect, support their members, and lead events and hui that deliver on their networks' goals and aspirations.</p>

## Kia Toipoto – Public Service Pay Gaps Action Plan 2021–24

In November 2022, we launched Te Puni Kōkiri Pay Gaps Action Plan 2022. This is a two-year plan which aligns to Kia Toipoto. The Action Plan includes analysis of workforce data, drivers for Te Puni Kōkiri pay gaps, progress to date and outlines actions for closing our pay gaps.

As at 30 June 2023, our average gender pay gap has reduced to 10.9%. This is a 2.3 per cent point decrease from 30 June 2022 (13.2%), and a 4.7% decrease from 30 June 2021 (15.6%). Our median gender pay gap is 5.4%, which is 3.8% lower than the median gender pay gap in Aotearoa New Zealand (9.2%).

As a small agency, our pay gaps are volatile and small numbers of appointments or leavers can have large impacts on our pay gaps. This is why we track progress monthly to ensure we understand the drivers of these changes.

Over 2022/23, as part of the Collective Bargaining Agreement, we focused on increasing the pay of our kaimahi in lower grade roles.

## Systems and Knowledge

### Supporting the response to Cyclone Gabrielle

As part of the all-of-Government response to Cyclone Gabrielle, we were able to combine our regional intelligence with our geospatial tools to inform government interventions and support our own situational awareness.

At the outset of the response, Te Puni Kōkiri provided mapping information to the National Crisis Management Centre around Marae locations in the affected areas. This enabled planners to understand the impacts of the cyclone on Māori, but also locations for regionally led responses. This information was continually updated as local intelligence was gathered by our kaimahi in the regions via survey tools developed by kaimahi in Wellington.

### Health and Safety

In January 2023, we launched our new Health and Safety Kaupapa, the lead document in our health and safety management. We developed the Health and Safety Kaupapa through consultation with kaimahi, to ensure it was by kaimahi, for kaimahi. The Kaupapa draws on Te Whare Tapa Whā model of Māori health, developed by Tā Mason Durie.

We have also contracted a new provider for our Employee Assistance Programme (EAP). In addition to traditional EAP services, they have the capability to provide rongoā Māori to our kaimahi, including mirimiri.

This year we increased opportunity for kaimahi participation in health and safety. This included revitalising our Health and Safety Committees, with an emphasis on the committee for our Regional Partnerships and Operations puni. In June 2023, the committee spent the day at a wānanga with a focus on risk management, the hierarchy of controls and risk matrices. We then attended the Government Health and Safety Lead – Health and Safety.

### Building our organisation resilience

We have embarked on a project to digitise a large portion of our paper records. This work will ensure that these taonga are protected well into the future and are more readily available for kaimahi and members of the public. We have also embarked on a full redesign of our network which will ensure kaimahi have the quickest, most reliable access to our systems. Lessons learnt from Cyclone Gabrielle have also led to the deployment of new Satellite equipment to our most remote regions to ensure kaimahi remain connected.



## Carbon Emissions

This year we are reporting on Carbon Emissions in accordance with the Carbon Neutral Government Programme. The Programme has been set up to accelerate the reduction of emissions within the public sector and achieve carbon neutrality by 2025.

Most of our emissions came from fleet vehicles, air travel and electricity. This year we emitted 959.42 tCO<sub>2</sub>-e (tonnes of carbon dioxide equivalent) compared to our base year of 2018/19 when we emitted 1,142.04 tCO<sub>2</sub>-e. The 2018/19 base year will be used as a measure against which future reductions are assessed.

### Independent verification

Te Puni Kōkiri greenhouse gas emissions measurement (emissions data and calculations) has been independently verified against ISO14064-1:2018 by Toitū Envirocare (Enviro-Mark Solutions Limited), a wholly owned subsidiary of Manaaki Whenua Landcare Research, which is a Crown Research Institute.

We are proudly a Toitū carbonreduce organisation, which means we are measuring, managing and reducing our emissions according to ISO 14064-1:2018 and Toitū requirements. Toitū carbonreduce certification is accredited by the Joint Accreditation System of Australia and New Zealand (JAS ANZ) and under ISO 14065.

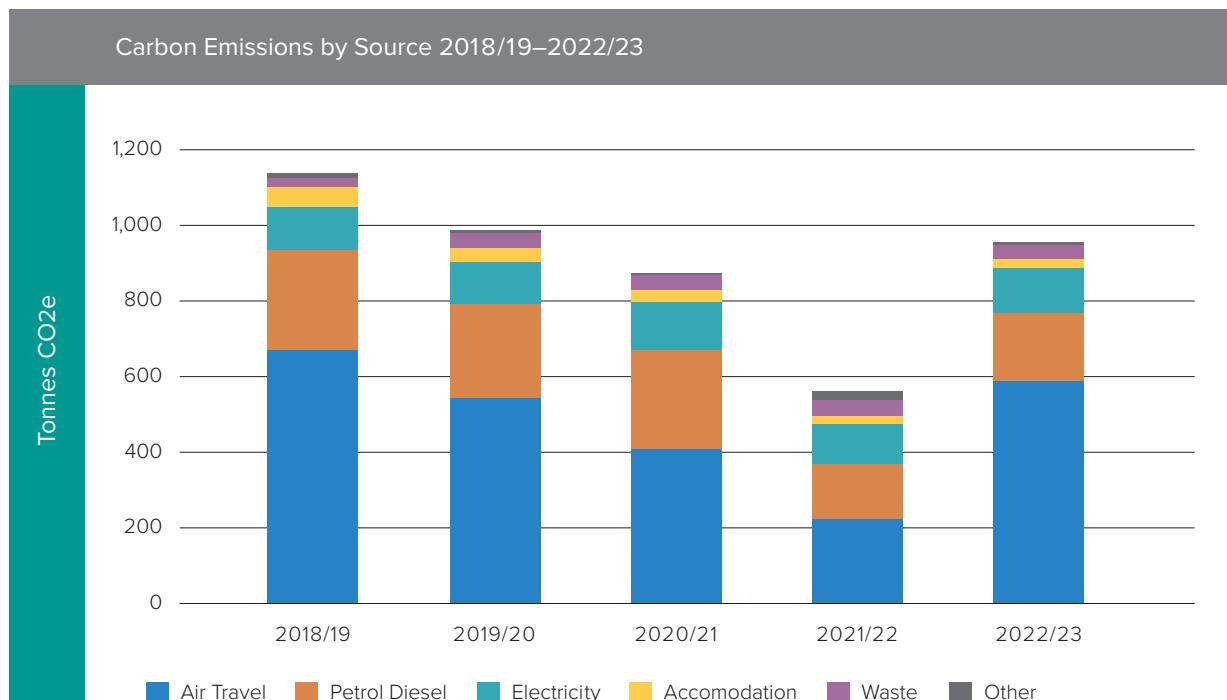
These emissions results align with the Ministry for the Environment's 2022 Measuring Emissions Guidance which uses the 100-year Global Warming Potentials (GWP<sub>s</sub>) in the IPCC Fourth Assessment Report (AR4). This is because current national inventories report their emissions based on AR4 GWP<sub>s</sub> and government published emissions factor sets align with national reporting.



### Emissions profile broken down by scope and total annual emissions (tCO<sub>2</sub>-e)

Category	Base year 2018/2019	2022/2023
<b>Category 1:</b> Direct emissions	227.96	154.35
<b>Category 2:</b> Indirect emissions from imported energy	102.01	111.16
<b>Category 3:</b> Indirect emissions from transportation	765.21	643.16
<b>Category 4:</b> Indirect emissions from products used by organisation	46.86	50.76
<b>Total gross emissions</b>	<b>1,142.04</b>	<b>959.42</b>

### Total emissions breakdown by emission by source (tCO2-e)



### KPIs for FTEs and expenditure by financial year

KPI	2022/23
FTEs	443
Departmental Expenditure (\$m)	88.798
Emissions intensity	
Total gross emissions per FTE in tCO2-e	2.17
Total gross emissions per million dollars of expenditure in tCO2-e	10.80

### Our Reduction Targets

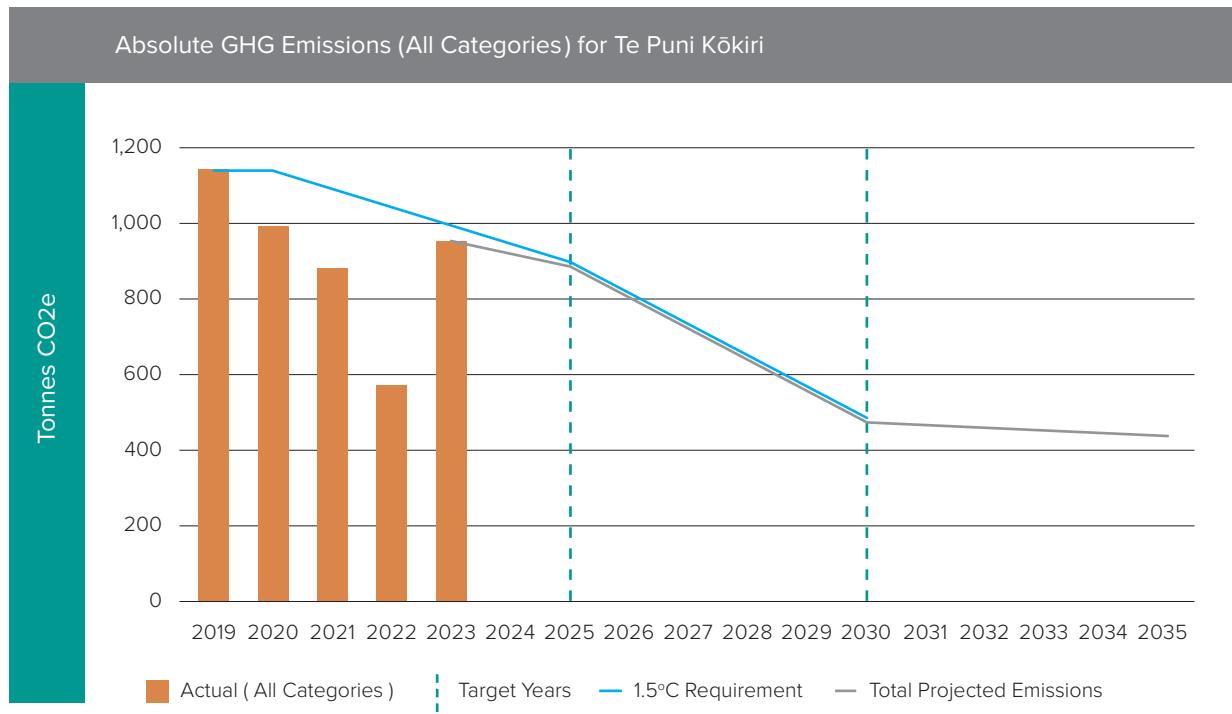
We have consulted with our internal and external stakeholders to set science-aligned targets to keep global warming to less than 1.5 degrees of warming as required under the Carbon Neutral Government Programme. Our target also aligns to the requirements of the Toitū carbon reduction programme.

We have set the following emission reduction targets:

- **2025 target:** Gross emissions (all Categories) to be no more than 902.21 tCO2-e, or a 21% reduction in gross emissions (all Categories) compared to base year 2018/19.
- **2030 target:** Gross emissions (all Categories) to be no more than 662.38 tCO2-e, or a 42% reduction in gross emissions (all Categories) compared to base year 2018/19.



## Projections and targets for emission reductions



## Our reduction plan and future reporting

### Future reduction plans

To achieve our reduction targets, we have identified specific projects to decarbonise our emissions-generating activity.

- **EV transition** – replace all fuel combustion engines to electric vehicles by 2025. Electric vehicles emit 80% less tCO<sub>2</sub>-e compared to Petrol or Diesel equivalents.
- **Travel budget** – incremental year-on-year travel reductions to 2030.
- **Waste** – education for staff to correctly dispose of waste between landfill, composting and recycling.

# He Tauākī Whakahaere Ratonga

## Statement of Service Performance

### Reporting Entity

Te Puni Kōkiri is the Government's principal policy advisor on Māori wellbeing and development.

### Statement of Compliance

The Performance Report has been prepared in accordance with Tier 1 PBE financial reporting standards, which have been applied consistently throughout the period, and complies with PBE financial reporting standards.\*

### Purpose and strategic outcomes

The overarching long-term vision of Te Puni Kōkiri is to enable Thriving Whānau – a vision underpinned by the idea that when whānau are thriving, so do their communities, hapū, iwi and all of Aotearoa.

As a small agency with a wide remit to support outcomes for almost one-sixth of the population of Aotearoa New Zealand, Te Puni Kōkiri has to make careful choices about where to focus its efforts. Our three strategic priorities and nine focus areas reflect the organisation's intention to provide more focused effort within a narrower work programme.

**Strategic Priority 1 : Māori Economic Resilience**  
– the investment made to recover from COVID-19 builds a more sustainable, resilient and inclusive Māori economy.

**Strategic Priority 2 : Te Ao Māori** – the collective and individual rights and interests of Māori as tangata whenua are recognised, protected, supported, and invested in.

**Strategic Priority 3 : Equitable and effective government performance for Māori** – Māori have improved outcomes across key areas of government investment.

### Critical reporting judgements, estimates and assumptions

Te Puni Kōkiri selects performance measures that best demonstrate delivery against expected performance, that meet and exceed Government expectations, and that consistently deliver progress towards long term outcomes, and are relevant to those who we deliver the services for.

Given the size, diversity and complexity of our functions and services, Te Puni Kōkiri has chosen to group its activities under the following subsets which broadly describe how and what we deliver to meet our outcome goals. To disclose material judgements, Te Puni Kōkiri has aggregated performance measures into the following subsets:

- **He Tauākī Whakahaere Ratonga – Statement of Service performance - Department Expenditure.** This section provides information relating to the performance of our core role as the Principal Policy Advisor to the Government on Māori wellbeing and development, and Whānau Ora.
- **He Tauākī Whakahaere Ratonga - Statement of Service Performance – Non-Departmental Expenditure.** This section provides information relating to our performance in delivering targeted services and investments related to key strategic priorities and focus areas. The non-departmental performance information is appended to the annual report and does not form part of the audited performance information for Te Puni Kōkiri.

\* Performance information includes pages 52 to 57 and 72 to 79.



## Focus Area Outcome Measures

Under each of the three strategic priorities, we have identified a series of outcome measures to provide a transparent, externally validated (where possible) line of sight between our activity and the desired outcomes to achieve our vision of Thriving Whānau.

The key rationale behind the selection of these measures was to provide an objective measure for progress, acknowledging that Te Puni Kōkiri work programme alone is only one component of any change in outcomes for Māori. Where relevant, trend information is tracked.

## How We Measure Progress

Te Puni Kōkiri is a strategy-led organisation. We lead and contribute to a broad range of programmes supporting Māori development and wellbeing. Our strategy enables us to prioritise our work programme to ensure we can deliver on our vision.

The outcome measures are described in more detail in Section 3 – Our Performance Story, and they are also described in more detail in our Strategic Intentions 2020–2024.

In some cases, case studies are included to show the impact of initiatives to which we contribute. These outcome measures are also described in more detail in our Strategic Intentions 2020–2024.<sup>11</sup>

## Satisfaction Surveys

Te Puni Kōkiri satisfaction surveys are important instruments for understanding the experiences and expectations of the services that Te Puni Kōkiri provides. Surveying our service users is critical for providing information on individual service experiences, informing potential improvements or enhancements, and to support accountability. Collectively, these surveys can also provide the basis for understanding how well Te Puni Kōkiri engages with its operational stakeholders.

## Ministerial Survey Measures

As the principal policy advisor to the Government on Māori wellbeing and development, Te Puni Kōkiri supports the Minister for Māori Development and Minister for Whānau Ora with regular Ministerial and Cabinet briefings, papers and reports. We measure our timeliness, accuracy, and provision of support to Ministers through satisfaction surveys.

## Regional Survey Measures

Survey performance measures have been selected because they have a material impact on ensuring that the service being provided by Te Puni Kōkiri meets Government standards. These surveys allow Te Puni Kōkiri to indirectly measure the impact of the services provided on those who use them the most and to measure indirectly the impact of the service we provide which contribute to the strategic outcomes of Te Puni Kōkiri.

Our regional surveys are conducted annually and are designed by our regional teams to ensure they reflect what is most important to the whānau, hapū and iwi Māori using our services. The regional surveys are designed to ensure better and more considered responses, as well as to provide continuous feedback to guide improvements.

<sup>11</sup> <https://www.tpk.govt.nz/en/mo-te-puni-kokiri/corporate-documents/corporate-publications/strategic-intentions/he-takunetanga-rautaki-strategic-intentions2020-24>

## Departmental Expenditure

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This section outlines the performance of Te Puni Kōkiri and meets the requirements of the Public Finance Act 1989.

Te Puni Kōkiri 2022/23 service performance results are arranged by appropriation (as detailed in the *Estimates of Appropriations 2022/23 – Māori Affairs Sector*) and are outlined in this section of the Pūrongo-ā-tau | Annual Report.

Appropriations reported against in this section are listed below:

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**75** Te whakatinanatanga o ngā wawata ā-pāpori, ā-ōhangā, ā-whakawhanaketanga ahurea o te iwi Māori  
Realising the social, economic and cultural development aspirations of Māori

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**77** Whakapakari Kaupapa Whānau Ora  
Whānau Ora Commissioning Approach

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**79** Te Puni Kōkiri Utunga Haupū Rawa  
Te Puni Kōkiri – Capital Expenditure

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### Reconciliation of Output Expenditure to Financial Statements

The total output expenditure from the two departmental outputs is \$87,452,000. This reconciles to total expenses in the financial statements on page 86.



# Te whakatinanatanga o ngā wawata ā-pāpori, ā-ōhangā, ā-whakawhanaketanga ahurea o te iwi Māori

Realising the social, economic and cultural development aspirations of Māori

## Scope

This appropriation is limited to providing advice and services to support Ministers to discharge their portfolio responsibilities relating to Māori development and to facilitating the flow of resources from the Crown to Māori and a two-way flow of information between the Crown and Māori.

## Purpose

This appropriation is intended to achieve:

- Effective policy advice and other support to Ministers in discharging their policy decision-making and other portfolio responsibilities, particularly in relation to Māori development.
- Positive engagement between the Crown and Māori through brokerage, co-ordination and facilitation that focuses on the strengthening of relationships between the Crown and iwi, hapū and whānau Māori; and
- Effective Māori land utilisation through the provision of services to owners of Māori land.

## Expenditure

Expenditure incurred against this appropriation for 2022/23 is summarised in the following table:

Actual 2022 \$000		Actual 2023 \$000	Unaudited Budget 2023 \$000	Unaudited Supp. Estimates 2023 \$000
74,582	Revenue Crown	78,235	76,425	77,529
1,294	Other revenue	1,048	828	1,228
<b>75,876</b>	<b>Total Revenue</b>	<b>79,283</b>	<b>77,253</b>	<b>78,757</b>
75,239	Less Expenditure	78,130	77,253	78,757
<b>367</b>	<b>Surplus (Deficit)</b>	<b>1,153</b>	<b>0</b>	<b>0</b>

## Performance reporting

Achievement against our performance reporting requirements for 2022/23 are summarised in the following table:

Actual 2022	Assessment of Performance	Actual 2023	Target 2023
Achieved	Design of services for Māori landowners meets relevant investment priorities and focus areas	Achieved	Achieved
17	The number of days Government Ministers are supported by the Ministry to visit or have hui with regional stakeholders	45	16-18
90%	Percentage of stakeholders who report being satisfied or very satisfied with the level of engagement of regional staff (based on a survey with a scale of 1-10)	87%	80% or above
5.0	Survey rating by the Minister for Māori Development on regional support provided	5.0	3.5 or above
3.3	Technical quality of policy advice papers assessed by a survey under the Policy Quality Framework	3.55 <sup>12</sup>	3.5 or above
4.8	The satisfaction of the Minister for Māori Development with the advice provided will be assessed through the Ministerial Policy Satisfaction Survey	4.0 <sup>13</sup>	3.5 or above
96%	Official Information Act request timeframes met	100%	95% or above
99%	Parliamentary Questions timeframes met	98.7%	95% or above
96% <sup>14</sup>	Ministerial advice timeframes met (new measure)	99.6% <sup>15</sup>	95% or above
Achieved	An investment strategy is in place to provide an overarching framework to support and guide investment decisions	Achieved	Achieved
100%	Regional and national investments each align to one of Te Puni Kōkiri Strategic Priorities	100%	80% or above
4	The Minister for Māori Development receives quarterly updates on the status of investment funds	4	4
625	Number of community investment funding arrangements in place	989	Minimum of 450

### Ministerial advice timeframes met

The new “Ministerial advice timeframes met” measure replaces the previous “Other ministerial letters correspondence timeframes met” measure to incorporate and encapsulate a wider range of information when providing advice to Ministers.

12 The quality of our policy advice to the Minister is assessed independently by the New Zealand Institute of Economic Research against the Department of Prime Minister and Cabinet’s Policy Quality Framework. Te Puni Kōkiri will continue to refine its assessment process for 2023/24. The score above is out of 5, and is based on a review of policy documents provided to Ministers.

13 The Ministers for Māori Development and Whānau Ora are surveyed to assess satisfaction with the policy advice provided by Te Puni Kōkiri across the financial year. The score above is out of 5.

14 From 2022 Statement of Service Performance “Other ministerial letters correspondence timeframes met”.

15 The new “Ministerial advice timeframes met” measure replaces the previous “Other ministerial letters correspondence timeframes met” measure to incorporate and encapsulate a wider range of information when providing advice to Ministers.



# Whakapakari kaupapa Whānau Ora

## Whānau Ora Commissioning Approach

77

### Scope

This appropriation is limited to activities associated with developing, implementing, administering and evaluating the Whānau Ora commissioning approach.

### Purpose

This appropriation is intended to provide support to non-governmental commissioning agencies in their delivery of Whānau Ora, including:

- Support and contract management for three non-governmental Whānau Ora Commissioning Agencies.
- Research and evaluation of the Whānau Ora approach.

### Expenditure

Expenditure incurred against this appropriation for 2022/23 is summarised in the following table:

Actual 2022 \$000		Actual 2023 \$000	Unaudited Budget 2023 \$000	Unaudited Sup. Estimates 2023 \$000
10,536	Revenue Crown	9,335	10,041	10,041
0	Other revenue	-	-	-
<b>10,536</b>	<b>Total Revenue</b>	<b>9,335</b>	<b>10,041</b>	<b>10,041</b>
9,555	Less expenditure	9,322	10,041	10,041
<b>981</b>	<b>Surplus (Deficit)</b>	<b>13</b>	-	-



## Performance reporting

Achievement against our performance reporting requirements for 2022/23 are summarised in the following table:

Actual 2022	Assessment of Performance	Actual 2023	Target 2023
Achieved	Report to the Minister for Whānau Ora on improvements to Whānau Ora data and analytics to aid better decision-making	Achieved	Achieved
3 plans	Negotiate and agree an annual investment plan with each commissioning agency	3 plans	3 plans
Not achieved	Quarterly review of commission agency performance reports, to ensure compliance with agreed investment plan targets	Not achieved <sup>16</sup>	Achieved
4.6	The satisfaction of the Minister for Whānau Ora with the advice provided will be assessed through the Ministerial Satisfaction Survey	5	3.5 or above

<sup>16</sup> This measure is not achieved as reports for Quarter 3 and Quarter 4 were not signed off during the FY22/23 year. These reports are currently being reviewed to ensure compliance with investment plan targets. These reports are often not received from Commissioning Agencies until after the end of the financial year; we plan to amend this measure in future annual reports to account for this.



# Te Puni Kōkiri Utunga Haupū Rawa

## Te Puni Kōkiri – Capital Expenditure

79

### Scope

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

### Purpose

This appropriation is intended to achieve the renewal, replacement and upgrade of assets to support the delivery of services by Te Puni Kōkiri.

### Expenditure

Expenditure incurred against this appropriation for 2022/23 is summarised in the following table:

Actual 2022 \$000		Actual 2023 \$000	Unaudited Budget 2023 \$000	Unaudited Supp. Estimates 2023 \$000
402	Total capital expenditure	473	1,176	903
<b>402</b>	<b>Total Appropriation</b>	<b>473</b>	<b>1,176</b>	<b>903</b>

### Performance reporting

Achievement against our performance reporting requirements for 2022/23 is summarised in the following table:

Actual 2022	Assessment of Performance	Actual 2023	Target 2023
100%	Expenditure is in accordance with Te Puni Kōkiri capital expenditure plan	100%	100%

# Ko ngā Tauākī Pūtea | Financial Statements

For year ended 30 June 2023

## He Tauākī Haepapa | Statement of Responsibility

For the year ended 30 June 2023

I am responsible, as Secretary for Māori Development of Te Puni Kōkiri (the Ministry), for:

- the preparation of the Ministry's financial statements, and statements of expenses and capital expenditure, and for the judgements expressed in them
- having in place a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting
- ensuring that end-of-year performance information on each appropriation administered by the Ministry is provided in accordance with sections 19A to 19C of the Public Finance Act 1989, whether or not that information is included in this Annual Report
- the accuracy of any end-of-year performance information prepared by the Ministry, whether or not that information is included in the Annual Report.

In my opinion:

- the Annual Report fairly reflects the operations, progress, and the organisational health and capability of the Ministry
- the financial statements fairly reflect the financial position of the Ministry as at 30 June 2023 and its operations for the year ended on that date
- the forecast financial statements fairly reflect the forecast financial position of the Ministry as at 30 June 2024 and its operations for the year ending on that date.



**Dave Samuels**

Te Tumu Whakarae mō Te Puni Kōkiri | Secretary for Māori Development  
2 October 2023



# He Pūrongo i Kaitātari Motuhake

## Independent Auditor's Report

### To the readers of the Te Puni Kōkiri annual report for the year ended 30 June 2023

The Auditor-General is the auditor of Te Puni Kōkiri (the Ministry). The Auditor-General has appointed me, Fiona Elkington, using the staff and resources of Audit New Zealand, to carry out, on his behalf, the audit of:

- the financial statements of the Ministry on pages 86 to 113, that comprise the statement of financial position, statement of commitments, statement of contingent liabilities and contingent assets as at 30 June 2023, the statement of comprehensive revenue and expense, statement of changes in equity, and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information;
- the performance information for the appropriations administered by the Ministry for the year ended 30 June 2023 on pages 52 to 57 and 72 to 79;
- the statements of expenses and capital expenditure of the Ministry for the year ended 30 June 2023 on pages 122 to 126; and
- the schedules of non-departmental activities which are managed by the Ministry on behalf of the Crown on pages 114 to 121 that comprise:
  - the schedules of assets; liabilities; commitments; and contingent liabilities and assets as at 30 June 2023;
  - the schedules of expenses; and revenue for the year ended 30 June 2023;
  - the statement of trust monies for the year ended 30 June 2023; and
  - the notes to the schedules that include accounting policies and other explanatory information.

### Opinion

In our opinion:

- the financial statements of the Ministry:
  - present fairly, in all material respects:
    - its financial position as at 30 June 2023; and
    - its financial performance and cash flows for the year ended on that date; and
  - comply with generally accepted accounting practice in New Zealand in accordance with the Public Benefit Entity Reporting Standards.
- the performance information for the appropriations administered by the Ministry for the year ended 30 June 2023:
  - presents fairly, in all material respects:
    - what has been achieved with the appropriation; and
    - the actual expenses or capital expenditure incurred as compared with the expenses or capital expenditure that were appropriated or forecast to be incurred; and
  - complies with generally accepted accounting practice in New Zealand.
- the statements of expenses and capital expenditure of the Ministry are presented, in all material respects, in accordance with the requirements of section 45A of the Public Finance Act 1989.
- the schedules of non-departmental activities which are managed by the Ministry on behalf of the Crown present fairly, in all material respects, in accordance with the Treasury Instructions:
  - the assets; liabilities; commitments; and contingent liabilities and assets as at 30 June 2023; and

- expenses; and revenue for the year ended 30 June 2023; and
- the statement of trust monies for the year ended 30 June 2023.

Our audit was completed on 2 October 2023. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of Te Tumu Whakarae mō Te Puni Kōkiri Secretary for Māori Development (Secretary for Māori Development) and our responsibilities relating to the information to be audited, we comment on other information, and we explain our independence.

#### **Basis for our opinion**

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Responsibilities of Te Tumu Whakarae mō Te Puni Kōkiri Secretary for Māori Development for the information to be audited**

The Secretary for Māori Development is responsible on behalf of the Ministry for preparing:

- Financial statements that present fairly the Ministry's financial position, financial performance, and its cash flows, and that comply with generally accepted accounting practice in New Zealand.

- Performance information that presents fairly what has been achieved with each appropriation, the expenditure incurred as compared with expenditure expected to be incurred, and that complies with generally accepted accounting practice in New Zealand.
- Statements of expenses and capital expenditure of the Ministry, that are presented fairly, in accordance with the requirements of the Public Finance Act 1989.
- Schedules of non-departmental activities, in accordance with the Treasury Instructions, that present fairly those activities managed by the Ministry on behalf of the Crown.

The Secretary for Māori Development is responsible for such internal control as is determined is necessary to enable the preparation of the information to be audited that is free from material misstatement, whether due to fraud or error.

In preparing the information to be audited, the Secretary for Māori Development is responsible on behalf of the Ministry for assessing the Ministry's ability to continue as a going concern. The Secretary for Māori Development is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of the Ministry, or there is no realistic alternative but to do so.

The Secretary for Māori Development's responsibilities arise from the Public Finance Act 1989.

#### **Responsibilities of the auditor for the information to be audited**

Our objectives are to obtain reasonable assurance about whether the information we audited, as a whole, is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.



Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of the information we audited.

For the budget information reported in the information we audited, our procedures were limited to checking that the information agreed to the Ministry's Strategic Intentions 2020–2024, Estimates of Appropriations and the Supplementary Estimates of Appropriations 2022/23, and the 2022/23 forecast financial figures included in the Ministry's 2021/22 Annual Report.

We did not evaluate the security and controls over the electronic publication of the information we audited.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the information we audited, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Secretary for Māori Development.
- We evaluate the appropriateness of the reported performance information for the appropriations administered by the Ministry.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Secretary for Māori Development and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Ministry's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the information we audited or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Ministry to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the information we audited, including the disclosures, and whether the information we audited represents the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with the Secretary for Māori Development regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

## Other information

The Secretary for Māori Development is responsible for the other information. The other information comprises the information included on pages 1 to 51, 58 to 71 and 80 to 85 but does not include the information we audited, and our auditor's report thereon.

Our opinion on the information we audited does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

Our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the information we audited, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

The Minister for Whānau Ora and the Minister for Māori Development's report on relevant non-departmental appropriations that is appended to the Ministry's annual report is not part of the Ministry's annual report. The Public Finance Act 1989 does not require the information in the Minister's report to be audited and we have performed no procedures over the information in the Minister's report.

## Independence

We are independent of the Ministry in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1) issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests, in the Ministry.



**Fiona Elkington**

*Audit New Zealand  
On behalf of the Auditor-General  
Wellington, New Zealand*



# He Tauākī Pūtea ā-Tari

## Financial Statements – Departmental

85

Statement of comprehensive revenue and expense	86
Statement of financial position	87
Statement of changes in equity	88
Statement of cash flows	89
Statement of departmental commitments	91
Statement of contingent assets and liabilities	92
Notes to the financial statements	93
Basis of reporting	93
1 Statement of accounting policies	93
Results for the year	97
2 Revenue	97
3 Personnel costs	98
4 Other operating expenses	98
5 Cash and cash equivalents	99
6 Receivables	99
7 Property, plant and equipment	101
8 Intangible assets	104
9 Payables	106
10 Provisions	106
11 Employee entitlements	108
12 Return of operating surplus	110
13 Equity and capital management	110
Financial risk management	111
14 Financial instruments and risk management	111
15 Related-party transactions and key management personnel	112
16 Explanation of significant variances against budget	113
17 Significant events after balance date	113



## Statement of comprehensive revenue and expense

for the year ended 30 June 2023

Actual 2022 \$000		Note	Actual 2023 \$000	Unaudited Budget 2023 \$000	Unaudited Forecast 2024 \$000
<b>REVENUE</b>					
86,743	Revenue Crown		87,570	87,831	91,076
1,934	Other revenue	2	1,048	828	828
<b>88,677</b>	<b>Total revenue</b>		<b>88,618</b>	<b>88,659</b>	<b>91,904</b>
<b>EXPENSES</b>					
47,564	Personnel costs	3	54,176	44,980	61,894
37,464	Other operating expenses	4	31,168	41,013	28,266
1,850	Depreciation and amortisation	7,8	1,654	2,239	1,290
452	Capital charge	4	454	427	454
<b>87,330</b>	<b>Total expenses</b>		<b>87,452</b>	<b>88,659</b>	<b>91,904</b>
<b>1,347</b>	<b>Operating surplus</b>		<b>1,166</b>	-	-
<b>1,347</b>	<b>Total comprehensive revenue and expense</b>		<b>1,166</b>	-	-

Explanations of major variances against budget are detailed in note 16.

The accompanying notes form part of these financial statements.



# Statement of financial position

as at 30 June 2023

87

Actual 2022 \$000	Note	Actual 2023 \$000	Unaudited Budget 2023 \$000	Unaudited Forecast 2024 \$000
<b>ASSETS</b>				
<i>Current assets</i>				
13,103	Cash and cash equivalents	5	13,134	12,791
145	Receivables	6	126	241
503	Prepayments		527	450
<b>13,751</b>	<b>Total current assets</b>		<b>13,787</b>	<b>13,482</b>
<i>Non-current assets</i>				
5,645	Property, plant and equipment	7	4,638	6,069
186	Intangible assets	8	12	-
<b>5,831</b>	<b>Total non-current assets</b>		<b>4,650</b>	<b>6,069</b>
<b>19,582</b>	<b>Total assets</b>		<b>18,437</b>	<b>19,551</b>
<b>LIABILITIES</b>				
<i>Current liabilities</i>				
5,083	Payables	9	3,294	7,521
1,347	Return of operating surplus	12	1,166	-
3,878	Employee entitlements	11	4,432	2,500
-	Provisions	10	225	-
<b>10,308</b>	<b>Total current liabilities</b>		<b>9,117</b>	<b>10,021</b>
<i>Non-current liabilities</i>				
202	Employee entitlements	11	255	460
<b>202</b>	<b>Total non-current liabilities</b>		<b>255</b>	<b>460</b>
<b>10,510</b>	<b>Total liabilities</b>		<b>9,372</b>	<b>10,481</b>
<b>9,072</b>	<b>Net assets</b>		<b>9,065</b>	<b>9,070</b>
<b>EQUITY</b>				
9,072	Taxpayers' funds	13	9,065	9,070
<b>9,072</b>	<b>Total equity</b>		<b>9,065</b>	<b>9,070</b>

Explanations of major variances against budget are detailed in note 16.

The accompanying notes form part of these financial statements.

## Statement of changes in equity

for the year ended 30 June 2023

Actual 2022 \$000	Note	Actual 2023 \$000	Unaudited Budget 2023 \$000	Unaudited Forecast 2024 \$000
<b>9,032</b>	<b>Balance at 1 July</b>	<b>9,072</b>	<b>9,070</b>	<b>9,070</b>
1,347	Total comprehensive revenue and expenses	1,166	-	-
(1,347)	Return of operating surplus to the Crown	(1,166)	-	-
40	Capital injection	13	-	-
-	Capital withdrawal	13	(7)	-
<b>9,072</b>	<b>Balance as at 30 June</b>	<b>9,065</b>	<b>9,070</b>	<b>9,070</b>

Explanations of major variances against budget are detailed in note 16.

The accompanying notes form part of these financial statements.



# Statement of cash flows

for the year ended 30 June 2023

89

Actual 2022 \$000		Actual 2023 \$000	Unaudited Budget 2023 \$000	Unaudited Forecast 2024 \$000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
86,743	Receipts from revenue Crown	87,570	87,831	91,076
665	Receipts from third parties	353	110	110
1,060	Other receipts	695	718	718
(41,344)	Payments to suppliers	(32,940)	(43,639)	(35,375)
(46,582)	Payments to employees	(53,421)	(44,980)	(53,683)
(452)	Payments for capital charge	(454)	(427)	(427)
126	Goods and services tax (net)	55	1,623	(1,183)
<b>216</b>	<b>Net cash from operating activities</b>	<b>1,858</b>	<b>1,236</b>	<b>1,236</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
685	Receipts from sale of property, plant and equipment	-	-	-
(403)	Purchase of property, plant and equipment	(473)	(1,086)	(1,086)
-	Purchase of intangible assets	-	(150)	(150)
<b>282</b>	<b>Net cash from investing activities</b>	<b>(473)</b>	<b>(1,236)</b>	<b>(1,236)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
(9,989)	Repayment of surplus to the Crown	(1,347)	-	-
40	Capital injection	-	-	-
-	Capital withdrawal	(7)	-	-
<b>(9,949)</b>	<b>Net cash from financing activities</b>	<b>(1,354)</b>	<b>-</b>	<b>-</b>
(9,451)	Net (decrease)/increase in cash	31	-	-
22,554	Opening cash and cash equivalents	13,103	12,791	12,791
<b>13,103</b>	<b>Closing cash and cash equivalents</b>	<b>13,134</b>	<b>12,791</b>	<b>12,791</b>

Explanations of major variances against budget are detailed in note 16.

The accompanying notes form part of these financial statements.

## Reconciliation of cash flows (continued)

for the year ended 30 June 2023

Reconciliation of the net surplus cash from operating activities

Actual 2022 \$000	Actual 2023 \$000
<b>1,347 Total comprehensive revenue and expense</b>	<b>1,166</b>
<b>ADD/(DEDUCT) NON-CASH ITEMS</b>	
1,850 Depreciation and amortisation	1,654
<b>ADD/(DEDUCT) ITEMS CLASSIFIED AS INVESTING ACTIVITIES</b>	
(209) (Gain)/loss on disposal of property, plant and equipment	-
<b>ADD/(DEDUCT) MOVEMENTS IN STATEMENT OF FINANCIAL POSITION</b>	
Add/(deduct) movements in working capital items	
1,953 Decrease/(increase) in debtors and receivables	(5)
(5,164) Increase/(decrease) in creditors and payables	(1,789)
(122) Increase/(decrease) in provision for restructure	225
561 Increase/(decrease) in employee entitlements	607
<b>216 Net cash flows from operating activities</b>	<b>1,858</b>

The accompanying notes form part of these financial statements.



# Statement of departmental commitments

as at 30 June 2023

91

Actual 2022 \$000	Actual 2023 \$000
<b>NON-CANCELABLE OPERATING COMMITMENT LEASES AS A LESSEE</b>	
<i>The future aggregate minimum lease payments to be paid under non-cancellable operating leases</i>	
3,639 Not later than one year	3,960
8,952 Later than one year and not later than five years	6,503
1,140 Later than five years	766
<b>13,731 Total non-cancellable operating lease commitments as a lessee</b>	<b>11,229</b>
<b>13,731 Total commitments</b>	<b>11,229</b>

## Non-cancellable operating leases as a lessee

The Ministry leases property in the normal course of its business across New Zealand. The amounts disclosed are the minimum future lease payments to be paid under non-cancellable operating leases. The non-cancellable leasing period for these leases varies.

The Ministry's non-cancellable operating leases have varying terms, escalation clauses and renewal rights. There are no restrictions placed on the Ministry by any of its leasing arrangements.

## Capital commitments

Capital commitments are the aggregate amount of capital expenditure where the Ministry entered into a contract for acquisition of property, plant and equipment and intangible assets that have not been paid for or not recognised as a liability at the end of the financial year.

Cancellable capital commitments are reported at the lower of the remaining contractual commitment or the early exit costs that are explicit in the exit clause of the agreement.

As at 30 June 2023, the Ministry had nil capital commitments (2022: nil).

The accompanying notes form part of these financial statements.

## Statement of departmental commitments (continued)

as at 30 June 2023

92

### Lease commitments as lessor

During the financial year ended 30 June 2023, the Ministry leased office space to five other organisations. The total minimum future sublease payments expected to be received under non-cancellable subleases at balance date is \$1.521 million (2022: \$1.737 million) and is broken down as follows:

Actual 2022 \$000	Actual 2023 \$000
<b>NON-CANCELABLE OPERATING COMMITMENT LEASES AS A LESSOR</b>	
<i>The future aggregate minimum lease payments to be paid under non-cancellable operating leases as a lessor</i>	
493 Not later than one year	507
1,167 Later than one year and not later than five years	959
77 Later than five years	55
<b>1,737 Total non-cancellable operating lease commitments as a lessor</b>	<b>1,521</b>

## Statement of contingent assets and liabilities

as at 30 June 2023

### Quantifiable and un-quantifiable contingent assets

As at 30 June 2023, the Ministry had no quantifiable and un-quantifiable contingent assets (2022: nil).

### Quantifiable and un-quantifiable contingent liabilities

As at 30 June 2023, the Ministry had no contingent liabilities (2022: nil).

The Ministry had nil unquantifiable contingent liabilities (2022: nil).

The accompanying notes form part of these financial statements.



# Notes to the financial statements

## BASIS OF REPORTING

93

### 1. Statement of accounting policies

#### Reporting entity

Te Puni Kōkiri (“The Ministry”) is a Government Department as defined by section 5 of the Public Service Act 2020 (PSA 2020) and is domiciled in New Zealand.

The Ministry was established under the Ministry of Māori Development Act 1991 to improve outcomes for Māori. The Ministry has strong connections within Māori communities through whānau, hapū and iwi and other government agencies to generate trusted partnerships. Other relevant legislation governing the Ministry's operations includes the PSA and the Public Finance Act 1989 (PFA 1989). The Ministry's ultimate parent is the New Zealand Crown.

The Ministry does not operate to make a financial return and is also regarded as a public benefit entity (PBE) for the purposes of complying with New Zealand generally accepted accounting practice (NZ GAAP).

The Ministry also reports on the non-departmental (Crown) activities which it administers in the non departmental statements and schedules on pages 115–126.

#### Reporting period

The reporting period for these financial statements is the year ended 30 June 2023, with comparative figures for the year ended 30 June 2022. The financial statements were approved for issue by the Secretary for Māori Development of Te Puni Kōkiri on 2 October 2023.

#### Basis of preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the year.

#### Statement of compliance

The financial statements comply with the requirements of the PFA 1989, which includes the requirement to comply with NZ GAAP and Treasury Instructions. These financial statements have been prepared in accordance with, and comply with, Tier 1 PBE Accounting Standards.

#### Presentation currency and rounding

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000).

## 1. Statement of accounting policies

### New or Amended Standards Adopted

STANDARDS	CHANGES/SCOPE
<b>Financial Instruments</b> PBE IPSAS 41 – Financial Instruments	In March 2019, the External Reporting Board (XRB) issued PBE IPSAS 41 Financial Instruments, which supersedes both PBE IFRS 9 Financial Instruments and PBE IPSAS 29 Financial Instruments: Recognition and Measurement. The Ministry has adopted PBE IPSAS 41 for the first time this year. There has been little change as a result of adopting the new standard, because the requirements are similar to those contained in PBE IFRS 9.
<b>Service Performance Reporting</b> PBE FRS 48 Service Performance Reporting	This Standard establishes new requirements for the selection and presentation of service performance information. The Ministry has adopted PBE FRS 48. The main change between PBE FRS 48 and PBE IPSAS 1 Presentation of Financial Statements is that PBE FRS 48 requires additional information to be disclosed on the judgements that have the most significant effect on the selection, measurement, aggregation, and presentation of service performance information. This is disclosed on page 72 of the service performance information.

### Other Changes in Accounting Policy

There have been no other changes in the Ministry's accounting policies since the date of the last audited financial statements.

### Standards issued and not yet effective

Standards and amendments issued but not yet effective that have not been early adopted, and which are relevant to the Ministry, are:

STANDARDS	CHANGES/SCOPE
<b>2022 Omnibus Amendment to PBE Standards</b>	<p>This Standard has been issued to amend the relevant Tier 1 and Tier 2 PBE Standards as a result of:</p> <p>PBE IPSAS 17 Property, Plant and Equipment: The amendments change the accounting for any net proceeds earned while bringing an asset into use by requiring the proceeds and relevant costs to be recognised in surplus or deficit rather than being deducted from the asset cost recognised.</p> <p>PBE IPSAS 30 Financial Instruments: Disclosures: The amendment specifically refers to disclosing the circumstances that result in fair value of financial guarantee contracts not being determinable.</p> <p>PBE IPSAS 19 Provisions, Contingent Liabilities and Contingent Assets: The amendments clarify the costs of fulfilling a contract that an entity includes when assessing whether a contract will be loss-making or onerous (and therefore whether a provision needs to be recognised).</p> <p>The changes are for financial statements covering periods beginning on or after 1 January 2023.</p> <p>The Ministry has not yet assessed in detail the impact of these amendments. These amendments are not expected to have a significant impact.</p>



## Summary of Significant Accounting Policies

Significant accounting policies are included in the notes to which they relate and the ones that do not relate to a specific note are outlined below.

The principal accounting policies applied in the preparation of these financial statements have been consistently applied to all periods presented.

The accrual basis of accounting has been used unless otherwise stated.

### Foreign currency transactions

Foreign currency transactions are translated into New Zealand dollars using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the Statement of Comprehensive Revenue and Expense.

### Taxation

The Ministry is a public authority and consequently is exempt from the payment of income tax. Accordingly, no provision has been made for income tax.

### Goods and Services Tax (GST)

All items in the financial statements including commitments and contingencies are GST exclusive, except for receivables and payables which are GST inclusive. Where GST is not recoverable as an input tax, it is recognised as part of a related asset or expense.

The net amount of GST owing at balance date, being the difference between output GST and input GST, is included in either receivables or payables in the Statement of Financial Position.

The net GST paid to or received from the Inland Revenue, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows. Commitments and contingencies are disclosed exclusive of GST.

## Statement of cost accounting policies

Te Puni Kōkiri has determined the cost of outputs using the cost allocation system outlined below.

### *Criteria for direct costs*

'Direct costs' are those costs that are directly attributed to an output. These are allocated to the output based on estimate of percentage of time spent.

### *Criteria for indirect costs*

'Indirect costs' are those costs that cannot be attributed in an economically feasible manner to a specific output. These are allocated to outputs based on full-time equivalent staff members (FTEs) attributable to each output.

There have been no changes in cost accounting policies since the date of the last audited financial statements.

## Budget and Forecast Figures

### Basis of the budget and forecast figures

The 2023 Budget figures (Unaudited Budget 2023) are for the year ended 30 June 2023 and were the unaudited forecast 2023 figures published in the 2021/22 annual report. They are consistent with the Ministry's best estimate of financial forecast information submitted to the Treasury in the Budget Economic and Fiscal Update (BEFU) for the year ending 2022/23.

The 2024 forecast figures (Unaudited forecast 2024) are for the year ending 30 June 2024, which are consistent with the best estimate financial forecast information submitted to the Treasury for the BEFU 2023/24. The forecast financial statements have been prepared as required by the PFA 1989 to provide forecast financial information for accountability purposes.

The budget and forecast figures are unaudited and have been prepared using the accounting policies adopted in preparing these financial statements.

The 30 June 2024 forecast figures have been prepared in accordance with and comply with PBE FRS 42, Prospective Financial Statements.

## 1. Statement of accounting policies

The forecast financial statements were approved for issue by the Secretary for Māori Development on 12 April 2023. The Secretary for Māori Development is responsible for the forecast financial statements, including the appropriateness of the assumptions underlying them and all other required disclosures. Although the Ministry regularly updates its forecasts, updated forecast financial statements for the year ending 30 June 2024 will not be published.

### **Significant assumptions used in preparing the forecast financials**

The 30 June 2024 forecast figures have been prepared in accordance with and comply with PBE Financial Reporting Standards (FRS) 42 Prospective Financial Statements. The forecast figures contained in these financial statements reflect the Ministry's purpose and activities and are based on several assumptions on what may occur during 2023/24. The forecast figures have been compiled based on existing government policies and ministerial expectations at the time the Main Estimates were finalised.

The main assumptions, which were adopted as at 12 April 2023, are as follows:

- The Ministry's activities will remain substantially the same as for the previous years focusing on the Government's priorities;
- Personnel costs were based on the full-time equivalent staff, which consider staff turnover;
- Operating costs are based on the best estimate at the time the financial statements are finalised;

- Capital commitments will realise as planned.
- Estimated year-end information for 2022/23 is used as the opening position for the 2023/24 forecasts.

The actual financial results achieved for 30 June 2024 are likely to vary from the forecast information presented, and the variations might be material.

Any changes to budgets during 2023/24 will be incorporated into the Supplementary Estimates of Appropriations for the Government of New Zealand for the year ending 30 June 2024.

### **Critical accounting estimates, assumptions and critical judgements in applying accounting policies**

In preparing these financial statements in conformity with PBE accounting standards, critical judgements, estimates and assumptions have been made concerning the future and may differ from the subsequent actual results. The estimates and associated assumptions are continually evaluated and are based on historical experience and various other factors, including expectation of future events that are believed to be reasonable under the circumstances.

In the process of applying the accounting policies, the Ministry has made several judgements and applies estimates of future events. Judgements and estimates which are material to the financial report are found in the following notes:



PAGE	NOTES	JUDGEMENTS, ESTIMATES AND ASSUMPTIONS
101–102	Note 7 Property, plant and equipment	Assessing the useful life and impairment of property, plant and equipment



## RESULTS FOR THE YEAR

### 2. Revenue

#### Accounting policy

The Ministry derives revenue through the provision of outputs to the Crown and for services to third parties. Revenue is measured at the fair value of consideration received or receivable. The specific accounting policies for significant revenue items are explained below:

#### Revenue – non-exchange transactions

##### Revenue Crown

Revenue from the Crown is measured based on the Ministry's funding entitlement for the reporting period. The funding entitlement is established by Parliament when it passes the Appropriation Acts for the financial year. The amount of revenue recognised takes into account any amendments to appropriations approved in the Appropriation (Supplementary Estimates) Act for the year and certain other unconditional funding adjustments formally approved prior to balance date.

There are no conditions attached to the funding from the Crown. However, the Ministry can incur expenses only within the scope and limits of its appropriations.

The fair value of Crown revenue has been determined to be equivalent to the funding entitlement.

#### Breakdown of other revenue

Actual 2022 \$000	REVENUE	Actual 2023 \$000
665	Rental revenue	535
209	Gain on sale of assets	-
1,060	Revenue for services provided	513
<b>1,934</b>	<b>Total other revenue</b>	<b>1,048</b>

#### Other revenue

##### Third party revenue

The Ministry derives revenue from third parties through the provision of outputs. Revenue from the supply of services is recognised when the significant risks and rewards of ownership have been transferred to the buyer unless an alternative method better represents the stage of completion of the transaction. Such revenue is recognised when earned and is reported in the financial period to which it relates.

##### Rental revenue from subleases

Rental revenue under an operating sublease is recognised as revenue on a straight-line basis over the lease term.

##### Donated or subsidised assets

Where a physical asset is acquired for nil or nominal consideration, the fair value of the asset received is recognised as revenue in the Statement of Comprehensive Revenue and Expense.

### 3. Personnel costs

#### Salaries and wages and employee entitlements

Salaries and wages are recognised as an expense as employees provide services.

Government Superannuation Fund are accounted for as defined contribution schemes and are recognised as an expense in the Statement of Comprehensive Revenue and Expense as incurred.

#### Defined contribution superannuation schemes

Employee contributions to the State Sector Retirement Savings Scheme, Kiwi Saver and the

#### Breakdown of personnel costs

	Actual 2022 \$000	Actual 2023 \$000
44,588	Salaries and wages	50,507
1,312	Employer contribution to defined contribution plans	1,500
289	Increase/(decrease) in employee entitlements	185
1,375	Other personnel costs	1,984
<b>47,564</b>	<b>Total personnel costs</b>	<b>54,176</b>

**Note:** Actual 2022 comparative restated to include long service leave and sick leave movement of (\$137,000) in increase/(decrease) in employee entitlements rather than salaries and wages.

### 4. Other operating expenses

#### Accounting policy

##### Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards of ownership of an asset.

Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

Lease incentives received are recognised evenly over the term of the lease as a reduction in rental expense.

#### Other expenses

Other expenses are recognised as goods and services as received.

##### Capital charge

The Ministry pays a capital charge to the Crown on taxpayers' funds at 31 December and 30 June each financial year. This is recognised as an expense in the period to which the charge relates.

The capital charge rate for the year ended 30 June 2023 was 5.0% per annum (2022: 5.0%).



## Breakdown of other operating expenses

		Actual 2022 \$000	Actual 2023 \$000	Unaudited Budget 2023 \$000	Unaudited Forecast 2024 \$000
3,831	Lease of premises	3,962	3,280	3,913	
211	Audit fees for audit of financial statements	228	194	228	
13,777	Consultants	5,324	13,830	2,515	
1,093	Transport and travel	2,450	-	2,152	
6,390	Contractor costs	4,615	-	3,409	
2,667	Information and communication costs	2,909	-	4,096	
1,761	Office administration costs	1,548	-	1,148	
1,377	Building related costs	1,589	-	1,516	
1,006	Maintenance of premises	1,027	1,500	1,164	
5,351	Other operating costs	7,516	22,209	8,125	
<b>37,464</b>	<b>Total operating costs</b>	<b>31,168</b>	<b>41,013</b>	<b>28,266</b>	

Unaudited forecast 2024 figures are based on the Ministry's latest internal budget for 2023/24.

## 5. Cash and cash equivalents

Cash and cash equivalents is cash on hand. The Ministry is only permitted to expend its cash and cash equivalents within the scope and limits of its appropriations.

While cash and cash equivalents at 30 June 2023 are subject to the expected credit loss requirements of PBE IPSAS 41, no loss allowance has been recognised because the estimated loss allowance for credit losses is minimal.

## 6. Receivables

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The Ministry applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. A provision matrix is then established based on historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation or the debt being more than one year overdue.

## 6. Receivables

### Breakdown of debtors and other receivables and further information

Actual 2022 \$000	Actual 2023 \$000
<b>RECEIVABLES</b>	
145 Receivables from sales at full cost recovery (exchange transactions)	126
<b>145 Total receivables</b>	<b>126</b>

### Allowance of credit loss of financial assets

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The Ministry applies the simplified expected credit loss model (ECL) of recognising lifetime expected credit losses for receivables.

In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due.

Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation or the receivable being more than one year overdue.

Based on the ECL assessment for trade debtors as at 30 June 2023, no material impairment provisioning was required (2022: nil).

As at 30 June, the ageing analysis of trade receivables is as follows with nil expected credit losses:

Trade receivables from exchange transactions	Total	<30 days	30-60 days	61-90 days	>90 days
2023 \$000	<b>126</b>	59	9	-	58
2022 \$000	<b>145</b>	145	-	-	-

See note 14 on credit risk of trade receivables, which explains how the Ministry manages and measures the credit quality of trade receivables that are neither past due nor impaired.



## 7. Property, plant and equipment

Property, plant and equipment consists of leasehold improvements, furniture, office equipment, computer hardware and motor vehicles. Property, plant and equipment is shown at cost less accumulated depreciation and impairment losses.

### Additions

Items of property, plant and equipment costing more than \$5,000 are initially capitalised and recorded at cost if it is probable that future economic benefits or service potential will flow to the Ministry and the cost can be reliably measured. Work in progress is recognised at cost less impairment and is not depreciated. Where an asset is acquired at no cost through a non-exchange transaction, or for a nominal cost, it is recognised at its fair value on the date of acquisition.

Under the Ministry's assets accounting policy, plant and equipment that individually costs less than \$5,000 and is acquired as a group purchase with a combined value greater than \$5,000 will be treated as capital acquisitions and capitalised as a fixed asset, with the exception of iPhones. These office supplies are purchased as part of the main business activity for use on a day-to-day basis and, due to rapidly changing technology, these items have short useful lives and are therefore expensed when purchased.

### Subsequent costs

Subsequent costs are capitalised when it is probable that future economic benefits or service potential associated with the item will flow to the Ministry and the cost of the item can be measured reliably.

The cost of day-to-day servicing of property, plant and equipment are recognised in the Statement of Comprehensive Revenue and Expense as they are incurred.

### Disposals

Gains and losses on disposals are determined by comparing proceeds with the carrying amount of the asset. These are recognised in the Statement of Comprehensive Revenue and Expense in the period in which the transaction occurs.

### Impairments

Property, plant and equipment are reviewed for impairment at least annually or whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impaired asset's carrying amount is written down to its recoverable amount, which is the higher of an asset's fair value less costs to sell and value in use. An impairment loss is recognised immediately in the Statement of Comprehensive Revenue and Expense.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

The reversal of impairment loss is recognised as part of the Statement of Comprehensive Revenue and Expense.

The residual value and useful life of an asset are reviewed, and adjusted, if applicable, at each financial year end.

## Depreciation

Depreciation is on a straight-line basis at rates calculated to allocate the cost (or valuation) of an item of property, plant and equipment, less any estimated residual value, over its estimated useful life.

The estimated useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

ASSET CATEGORY	ASSET LIFE	DEPRECIATION RATE
Equipment	4 years	25%
Motor Vehicles	5 years	20%
Office Equipment	5 years	20%
Furniture and Fittings	5 years	20%
Leasehold Improvements	Up to 12 years*	

\* Leasehold improvements are depreciated over the unexpired period of the lease or the estimated remaining useful lives of the improvements, whichever is shorter.

## Restrictions of title

There are no restrictions over the Ministry's property, plant and equipment and work in progress assets and none are pledged as security for liabilities.



**Breakdown of property, plant and equipment and further information**

	<b>Equipment \$000</b>	<b>Motor Vehicles \$000</b>	<b>Office Equipment \$000</b>	<b>Furniture and Fittings \$000</b>	<b>Leasehold Improvements \$000</b>	<b>Total \$000</b>
<b>Cost or valuation</b>						
Balance at 1 July 2021	2,933	4,551	127	1,921	2,461	11,993
Additions	322	-	36	33	(7)	384
Disposals	-	-	-	-	-	-
Work in progress	(399)	(1,195)	-	-	-	(1,594)
<b>Balance at 30 June 2022</b>	<b>2,856</b>	<b>3,356</b>	<b>163</b>	<b>1,954</b>	<b>2,454</b>	<b>10,783</b>
Balance at 1 July 2022	2,856	3,356	163	1,954	2,454	10,783
Additions	408	-	24	41	-	473
Work in progress	-	-	-	-	-	-
Disposals	-	(108)	-	-	-	(108)
<b>Balance at 30 June 2023</b>	<b>3,264</b>	<b>3,248</b>	<b>187</b>	<b>1,995</b>	<b>2,454</b>	<b>11,148</b>
<b>Accumulated depreciation and impairment losses</b>						
Balance at 1 July 2021	1,860	1,263	23	1,006	505	4,657
Depreciation expense	467	378	19	360	372	1,596
Eliminate on disposal	(399)	(716)	-	-	-	(1,115)
<b>Balance at 30 June 2022</b>	<b>1,928</b>	<b>925</b>	<b>42</b>	<b>1,366</b>	<b>877</b>	<b>5,138</b>
Balance at 1 July 2022	1,928	925	42	1,366	877	5,138
Depreciation expense	494	330	20	269	367	1,480
Eliminate on disposal	-	(108)	-	-	-	(108)
<b>Balance at 30 June 2023</b>	<b>2,422</b>	<b>1,147</b>	<b>62</b>	<b>1,635</b>	<b>1,244</b>	<b>6,510</b>
<b>Carrying amounts</b>						
At 30 June and 1 July 2021	1,073	3,288	104	915	1,956	7,336
At 30 June and 1 July 2022	928	2,431	121	588	1,577	5,645
<b>At 30 June 2023</b>	<b>842</b>	<b>2,101</b>	<b>125</b>	<b>360</b>	<b>1,210</b>	<b>4,638</b>

## 8. Intangible assets

### Software acquisition and development

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs that are directly associated with the development of software for internal use are recognised as an intangible asset. Direct costs include the costs of services, software development employee costs, and an appropriate portion of relevant overheads.

Staff training costs are recognised as an expense when incurred.

Costs associated with maintaining computer software are recognised as an expense when incurred.

Costs of software updates or upgrades are capitalised only when they increase the usefulness or value of the software.

Costs associated with development and maintenance of the Ministry's website are recognised as an expense when incurred.

Software as a Service (SaaS) costs have been expensed as the Ministry does not own or control the software.

### Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life.

Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised.

The amortisation charge for each financial year is recognised in surplus or deficit. The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:



ASSET CATEGORY	USEFUL LIFE	AMORTISATION RATE
Acquired computer software	3 years	33%
Internally generated software	3 years	33%

### Critical accounting estimates and assumptions – Useful life of software

The useful life of software is determined at the time the software is acquired and brought into use and is reviewed at each reporting date for appropriateness. For computer software licenses, the useful life represents management's view of the expected period over which the Ministry will receive benefits from the software, but not exceeding the license term. For internally generated software developed by the Ministry, the useful life is based on historical experience with similar systems as well as anticipation of future events that may impact the useful life, such as changes in technology.



### Breakdown of intangible assets

	Acquired Software \$000	Internally Generated Software \$000	Total \$000
<b>Cost or valuation</b>			
Balance at 1 July 2021	1,329	1,139	2,468
Disposals	-	-	-
Additions	19	-	19
<b>Balance at 30 June 2022</b>	<b>1,348</b>	<b>1,139</b>	<b>2,487</b>
Balance at 1 July 2022	1,348	1,139	2,487
Disposals	-	-	-
Additions	-	-	-
<b>Balance at 30 June 2023</b>	<b>1,348</b>	<b>1,139</b>	<b>2,487</b>
<b>Accumulated amortisation and impairment losses</b>			
Balance at 1 July 2021	1,329	718	2,047
Amortisation expense	1	253	254
Disposals	-	-	-
<b>Balance at 30 June 2022</b>	<b>1,330</b>	<b>971</b>	<b>2,301</b>
Balance at 1 July 2022	1,330	971	2,301
Amortisation expense	6	168	174
Disposals	-	-	-
<b>Balance at 30 June 2023</b>	<b>1,336</b>	<b>1,139</b>	<b>2,475</b>
<b>Carrying amounts</b>			
At 30 June and 1 July 2021	-	422	422
At 30 June and 1 July 2022	18	168	186
<b>At 30 June 2023</b>	<b>12</b>	<b>-</b>	<b>12</b>

The total amount of intangible assets in capital work in progress is nil (2022: nil).

#### Restrictions of title

There are no restrictions over the title of the Ministry's intangible assets.

No intangible assets are pledged as security for liabilities.

## 9. Payables

### Accounting policy

Short-term payables are recorded at the amount payable.

### Breakdown of payables and further information

Actual 2022 \$000		Actual 2023 \$000
<b>PAYABLES UNDER EXCHANGE TRANSACTIONS</b>		
4,824	Accounts payable and accrued expenses	2,989
<b>PAYABLES UNDER NON-EXCHANGE TRANSACTIONS</b>		
259	Taxes Payable (GST payable)	305
<b>5,083</b>	<b>Total accounts payable and other creditors</b>	<b>3,294</b>

## 10. Provisions

### Accounting policy

A provision is recognised for future expenditure of uncertain amount or timing when:

- there is a present obligation (either legal or constructive) because of a past event
- it is probable that an outflow of future economic benefits will be required to settle the obligation
- a reliable estimate can be made of the amount of the obligation.

Provisions are not recognised for net deficits from future operating activities. Provisions are measured at the present value of the expenditure required to settle the obligation using a pre-tax discount rate based on market yields on government bonds at balance date with terms that match, as closely as possible, the estimated timing of future cash outflows.



## Breakdown of provisions and further information

### Onerous contracts

A provision for onerous contracts is recognised when the expected benefits or service potential to be derived from a contract are lower than the unavoidable cost of meeting the obligations under the contract.

The provision is measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract.

Actual 2022 \$000	Actual 2023 \$000
<b>Current portion</b>	-
- Restructuring	225
- Lease make-good	-
- Onerous contracts	-
<b>- Total current provision</b>	<b>225</b>

Movements for each class of provision are as follows:

	Restructuring \$000	Lease Make-good \$000	Onerous Contracts \$000	Total \$000
Balance at 1 July 2021	-	50	72	122
Additional provisions made	-	-	1	1
Charge against provisions for the year	-	(14)	(73)	(87)
Unused amounts reversed	-	(36)		(36)
<b>Balance at 30 June 2022</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Additional provisions made	225	-	-	225
Charge against provisions for the year	-	-	-	-
Unused amounts reversed	-	-	-	-
<b>Balance at 30 June 2023</b>	<b>225</b>	<b>-</b>	<b>-</b>	<b>225</b>

## 10. Provisions

### Restructuring Provision

The Ministry recognises a provision for restructuring when an approved, detailed formal plan for the restructuring has been announced publicly to those affected, or implementation has already commenced. The restructuring provision arises from the changes to operating models for services across the Ministry.

The restructuring provision relates to decisions strengthening Te Puni Kōkiri, as the principal policy advisor to the Government on Māori wellbeing and development. The consultation began on 4 April 2023, with the final decisions released on 8 June 2023.

### Onerous Contracts

The provision for onerous contracts arises from a non-cancellable lease where the unavoidable costs of meeting the lease contract exceed the economic benefits to be received from it.

### Lease make-good

In respect to the onerous lease contract, the Ministry is required at the expiry of the lease term to make-good any damage caused to the premises and to remove any fixtures or fittings installed by the Ministry.

## 11. Employee entitlements

### Accounting policy

#### Short-term employee entitlements

Employee entitlements that are due to be settled within 12 months after the end of the financial year in which the employee provides the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned, but not yet taken at balance date, and long service leave and retirement gratuities expected to be settled within 12 months.

A liability and an expense are recognised for bonuses where there is a contractual obligation or where there is a past practice that has created a constructive obligation and a reliable estimate of the obligation can be made.

#### Long-term employee entitlements

Employee entitlements that are due to be settled beyond 12 months after the end of the financial year in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to employees, based on years of service, years of entitlement, the likelihood that employees will reach the point of entitlement and contractual entitlements information, and
- the present value of the estimated future cash flows.

### Presentation of employee entitlements

Annual leave, vested long service leave, non-vested long service leave and retirement gratuities expected to be settled within 12 months of balance date are classified as a current liability. All other employee entitlements are classified as a non-current liability.



Actual 2022 \$000		Actual 2023 \$000
<b>Current entitlements</b>		
2,584	Annual leave	2,653
1,068	Salaries and wages	1,489
119	Long service leave	140
107	Sick leave	150
<b>3,878</b>	<b>Total current portion</b>	<b>4,432</b>
<b>Non-current entitlements</b>		
202	Long service leave	255
<b>202</b>	<b>Total non-current portion</b>	<b>255</b>
<b>4,080</b>	<b>Total employee entitlements</b>	<b>4,687</b>

#### Critical accounting estimates and assumptions

##### Long service leave

An assessment was undertaken of the long service leave liability for each employee at balance date.

The measurement of the long service leave obligation depends on several factors that are determined on an actuarial basis using a number of assumptions provided by the Treasury.

Two key assumptions used in calculating this liability are the discount rate and salary inflation factor. Any changes in these assumptions will affect the carrying value of the liability.

Expected future payments are discounted using discount rates derived from the yield curve of New Zealand government bonds. The discount rates used have maturities that match, as closely as possible, the estimated future cash outflows.

Actual 2022		Actual 2023
<b>Long service leave assumptions</b>		
Year 1: 3.34%		Year 1: 5.43%
Year 2: 3.70%	Discount rate	Year 2: 4.85%
Year 3 and over: 4.29%		Year 3 and over: 4.84%
3.01%	Salary inflation factor	1.50%

The following table provides a sensitivity analysis for the key assumptions:

Employee entitlement	DISCOUNT RATE		SALARY INFLATION FACTOR	
Long service leave	-1.0%	+1.0%	-1.0%	+1.0%
Impact on the carrying amount of the liability \$000	17	(16)	(21)	23

## 12. Return of operating surplus

As general government policy, the Ministry is not permitted to retain any operating surplus. The Ministry is required to repay the operating surplus to the Crown by 31 October each year.

## 13. Equity and capital management

Equity is the Crown's investment in the Ministry and is measured as the difference between total assets and total liabilities, representing net assets. At the Ministry, equity is classified as taxpayers' funds.

### Breakdown of capital injections and withdrawals

Actual 2022 \$000	Actual 2023 \$000
40 Capital injection	-
- Capital withdrawal	7

A Capital injection was received for infrastructure to support the Māori Boarding Schools programme in 2021/22.

A Capital withdrawal was made for returning departmental receipts in 2022/23.

### Capital management

The Ministry's capital is its equity, which comprises taxpayers' funds. The Ministry manages its revenues, expenses, assets and liabilities, and general financial dealings prudently. The Ministry's equity is largely managed as a by-product of managing revenue, expenses, assets and liabilities and compliance with the Government budget processes, Treasury instructions and the PFA 1989. The objective of managing the Ministry's equity is to ensure the Ministry effectively achieves the goals and objectives for which it has been established, while remaining a going concern. Where the Ministry identifies that it does not have sufficient resources to achieve this objective a capital injection is sought.



## FINANCIAL RISK MANAGEMENT

### 14. Financial instruments and risk management

The Ministry is party to financial instruments as part of its daily operations. These financial instruments include bank accounts, debtors and creditors all recognised at amortised cost. All financial instruments are recognised in the Statement of Financial Position and all revenue and expense in relation to financial instruments are recognised in the Statement of Comprehensive Revenue and Expense.

All foreign exchange transactions are translated at the rates of exchange applicable in each transaction. The Ministry does not carry any balances in foreign currencies.

The Ministry is only permitted to expend its cash and cash equivalents within the scope and limits of its appropriations.

#### Financial instrument risks

The Ministry's activities expose it to a variety of financial instrument risks, including market risk, credit risk and liquidity risk. The Ministry works in accordance with the Treasury Guidelines to manage the risks associated with financial instruments and seeks to minimise exposure from financial instruments. The Ministry does not enter into any transactions that are speculative in nature.

#### Credit risk

Credit risk is the risk that a third party will default on its obligation to the Ministry, causing the Ministry to incur a loss.

In the normal course of its business, credit risk arises from receivables and deposits with banks.

#### Financial liabilities measured at amortised cost

Actual 2022 \$000	Actual 2023 \$000
5,083 Payables (excluding GST payable)	3,659

The Ministry is only permitted to deposit funds with Westpac (Standard and Poors credit rating AA-), a registered bank, and enter into foreign exchange spot and forward contracts with the New Zealand Debt Management Office (Standard and Poors credit rating AA). These entities have high credit ratings. For its other financial instruments, the Ministry does not have significant concentrations of credit risk.

The Ministry's maximum credit exposure for each class of financial instrument is represented by the total carrying amount of cash and cash equivalents and net receivables. There is no collateral held as security against these financial instruments.,

#### Liquidity risk

Liquidity risk is the risk that the Ministry will encounter difficulty raising liquid funds to meet commitments as they fall due.

As part of meeting its liquidity requirements, the Ministry closely monitors its forecast cash requirements with expected cash drawdowns from the New Zealand Debt Management Office. The Ministry maintains a target level of cash available to meet liquidity requirements.

The table below analyses the Ministry's financial liabilities that will be settled based on the remaining period at balance date to the contractual maturity date. The amounts disclosed are the contractual undiscounted cash flows.

## 15. Related party transactions and key management personnel

The Ministry is a wholly owned entity of the Crown.

### Related party transactions required to be disclosed

There are no related party transactions that are required to be disclosed (2022: nil).

Related party disclosures have not been made for transactions that are within a normal supplier, client or recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect the Ministry would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

### The Ministry staff

The Ministry staff who work in the community may, in a private capacity, hold executive or advisory positions in local organisations. Some of these organisations may receive funding via the Ministry. These organisations are therefore considered related parties of the Ministry.

The Ministry staff are required to declare any real or potential conflicts of interest. Steps are then taken to ensure that staff members with a conflict of interest are not involved in any Ministry decisions involving a group or organisation they may be involved with in a private capacity.

No provision has been required, nor any expense recognised, for impairment of receivables from related parties (2022: nil).

### Key management personnel compensation

	Actual 2022 \$000	Actual 2023 \$000
<b>EXECUTIVE LEADERSHIP TEAM (INCLUDING THE SECRETARY FOR MĀORI DEVELOPMENT)</b>		
1,935	Remuneration	1,881
6	Full-time equivalent staff	6.2

Key management personnel compensation excludes the remuneration and other benefits that the Minister for Māori Development receives. The Minister's remuneration and other benefits are set by the Remuneration Authority under the Members of Parliament (Remuneration and Services) Act 2013 and are paid under Permanent Legislative Authority (PLA), not by the Ministry.



## 16. Explanation of significant variances against budget

### Statement of Comprehensive Revenue and Expense

*Variances between actuals 2022/23 and Supplementary Estimates*

	Actual 2023 \$000	Unaudited Budget 2023 \$000	Variance 2023 \$000
Personnel Costs	54,176	44,980	9,196
Other Operating costs	31,168	41,013	(9,845)

**Personnel Costs:** Personnel costs were over budget by \$9.196 million due to an overspend in salaries and wages and associated other personnel costs. This is offset by contractors and consultant costs reported under budget in Other operating costs.

**Other Operating costs:** Other operating costs were lower than budget by \$9.845 as The Ministry was able to utilise in-house skills rather than contractors and consultants.

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## 17. Significant events after balance date

There have been no significant events after the reporting date.

# He Tāpiranga Pūtea Kupu Āpiti

## Supplementary Financial Schedules – Non-Departmental

114

Non-Departmental Statements and Schedules	115
Schedule of non-departmental revenue	115
Schedule of non-departmental capital receipts	115
Schedule of non-departmental expenses	116
Schedule of non-departmental assets	117
Schedule of non-departmental liabilities	118
Schedule of non-departmental commitments	118
Schedule of non-departmental contingent liabilities and contingent assets	118
Notes to the non-departmental financial schedules and statements	119
Basis of reporting	119
1 Statement of accounting policies	119
2 Explanatory notes to supplementary statements and schedules – non-departmental	121
<b>Appropriation Statements</b>	<b>122</b>
Statement of expenses and capital expenditure against appropriations	122
Statement of departmental and non-departmental expenses and capital expenditure incurred without, or in excess of appropriation, or other authority	125
Statement of departmental capital injections	126



# Non-Departmental Statements and Schedules

for the year ended 30 June 2023

115

The following non-departmental statements and schedules record the revenue, expenses, assets, liabilities, commitments and contingent assets and liabilities that the Ministry manages on behalf of the Crown.

## Schedule of non-departmental revenue

for the year ended 30 June 2023

Actual 2022 \$000		Actual 2023 \$000	Unaudited Main Estimates 2023 \$000		Unaudited Supps Estimates 2023 \$000
			Revenue		
-	Miscellaneous receipts	135		10	10
4,025	Recoveries from third parties	1,696		-	-
<b>4,025</b>	<b>Total Crown revenue and receipts</b>	<b>1,831</b>		<b>10</b>	<b>10</b>

## Schedule of non-departmental capital receipts

No capital receipts were received by the Ministry on behalf of the Crown during the year ended 30 June 2023 (2022: nil).

The accompanying notes form part of these financial statements.

*For a full understanding of the Crown's financial position and the results of its operations for the year, refer to the consolidated Financial Statements of the Government for the year ended 30 June 2023.*

## Schedule of non-departmental expenses

for the year ended 30 June 2023

The schedule of non-departmental expenses summarises non-departmental expenses that the Ministry administers on behalf of the Crown. Further details are provided in the Statement of expenses and capital expenditure against appropriations on pages 124–125.

Actual 2022 \$000		Actual 2023 \$000	Unaudited Main Estimates 2023 \$000		Unaudited Supps Estimates 2023 \$000
<b>Operating appropriation expenses</b>					
463,305	Non-departmental output expense	358,876	353,390	362,550	
441	Benefits and other unrequited expense	439	480	480	
34,419	Non-departmental other expenses	43,433	37,138	44,023	
128,981	Non-departmental multi-category appropriation expenses	-	-	-	
279	Non-departmental multi-year appropriation expenses	75,056	82,776	77,785	
82,765	GST expense	64,719	63,461	61,058	
<b>710,190</b>	<b>Total non-departmental expenses</b>	<b>542,523</b>	<b>537,245</b>	<b>545,896</b>	

The accompanying notes form part of these financial statements.

*For a full understanding of the Crown's financial position and the results of its operations for the year, refer to the consolidated Financial Statements of the Government for the year ended 30 June 2023.*



## Schedule of non-departmental assets

as at 30 June 2023

The schedule of non-departmental assets summarises non-departmental assets that the Ministry administers on behalf of the Crown.

Actual 2022 \$000	Note	Actual 2023 \$000	Unaudited Budget 2023 \$000	Unaudited Supps Estimates 2023 \$000
<b>Current assets</b>				
105,848	Cash and cash equivalents	109,261	59,432	35,848
8,229	Other receivables	7,237	-	-
<b>114,077</b>	<b>Total current assets</b>	<b>116,498</b>	<b>59,432</b>	<b>35,848</b>
<b>Non-current assets</b>				
15	Crown shareholding in Waihāhā 4 (Hurakia Trust)	15	15	15
5,400	Cultural artefacts	2	5,800	5,400
<b>5,415</b>	<b>Total non-current assets</b>	<b>5,815</b>	<b>5,415</b>	<b>5,415</b>
<b>119,492</b>	<b>Total non-departmental assets</b>	<b>122,313</b>	<b>64,847</b>	<b>41,263</b>

In addition, the Ministry monitors five Government Entities. These are:

- Te Māngai Pāho
- Te Taura Whiri i te Reo Māori
- Te Mātāwai
- Whakaata Māori
- Te Tumu Paeroa.

The Crown's investment in those entities is consolidated in the Financial Statements of Government on a line-by-line basis. The investment in these entities is not included in this schedule.

The accompanying notes form part of these financial statements.

*For a full understanding of the Crown's financial position and the results of its operations for the year, refer to the consolidated Financial Statements of the Government for the year ended 30 June 2023.*

## Schedule of non-departmental liabilities

as at 30 June 2023

The schedule of non-departmental liabilities summarises non-departmental liabilities that the Ministry administers on behalf of the Crown.

Actual 2022 \$000	Actual 2023 \$000	Unaudited Budget 2023 \$000	Unaudited Supps Estimates 2023 \$000
<b>Current liabilities</b>			
27,933 Creditors and payables	14,157	7,010	19,715
<b>27,933 Total liabilities</b>	<b>14,157</b>	<b>7,010</b>	<b>19,715</b>

## Schedule of non-departmental commitments

as at 30 June 2023

The Ministry, on behalf of the Crown, has no non-departmental commitments as at 30 June 2023 (2022: nil).

## Schedule of non-departmental contingent liabilities and contingent assets

as at 30 June 2023

### Contingent liabilities

The Ministry, on behalf of the Crown, has no contingent liabilities as at 30 June 2023 (2022: nil).

### Contingent assets

The Ministry, on behalf of the Crown, has no contingent assets as at 30 June 2023 (2022: nil).

The accompanying notes form part of these financial statements.

*For a full understanding of the Crown's financial position and the results of its operations for the year, refer to the consolidated Financial Statements of the Government for the year ended 30 June 2023.*



# Notes to the non-departmental financial schedules and statements

## BASIS OF REPORTING

119

### 1. Statement of Accounting Policies

#### Reporting entity

These non-departmental statements and schedules record the expenses, revenue and receipts, assets and liabilities that the Ministry manages on behalf of the Crown.

The non-departmental balances are consolidated into the Financial Statements of the Government for the year ended 30 June 2023 with comparative figures for the year ended 30 June 2022. For a full understanding of the Crown's financial position, results of operations and cash flows for the year, refer to the Financial Statements of the Government for the year ended 30 June 2023.

#### Basis of preparation

The non-departmental schedules and statements have been prepared in accordance with the accounting policies of the Financial Statements of the Government, Treasury Instructions, and Treasury Circulars.

Measurement and recognition rules applied in the preparation of these non-departmental schedules and statements are consistent with New Zealand generally accepted accounting practice (Tier 1 Public Entity Accounting Standards) as appropriate for public benefit entities.

#### Budget figures

The 2023 unaudited budget figures are for the year ended 30 June 2023, and are consistent with the Ministry's best estimate financial forecast information submitted to the Treasury for the Budget Economic Fiscal Update (BEFU) for the year ending 30 June 2023. In addition, the financial statements also present the updated budget information from the Supplementary Estimates of Appropriation 2022/23 (Unaudited Supps Estimates 2023). The budget figures are consistent with the best estimate financial information submitted to the Treasury.

### New or amended standards adopted

STANDARDS	CHANGES/SCOPE
<b>Financial Instruments</b> PBE IPSAS 41 – Financial Instruments	In March 2019, the External Reporting Board (XRB) issued PBE IPSAS 41 Financial Instruments, which supersedes both PBE IFRS 9 Financial Instruments and PBE IPSAS 29 Financial Instruments: Recognition and Measurement. The Ministry has adopted PBE IPSAS 41 for the first time this year. There has been little change as a result of adopting the new standard, because the requirements are similar to those contained in PBE IFRS 9.

### Other Changes in Accounting Policy

There have been no other changes in the Ministry's accounting policies since the date of the last audited financial statements.

### Standards issued and not yet effective

Standards and amendments issued but not yet effective that have not been early adopted, and which are relevant to the Ministry, are:

STANDARDS	CHANGES/SCOPE
<b>2022 Omnibus Amendment to PBE Standards</b>	<p>This Standard has been issued to amend the relevant Tier 1 and Tier 2 PBE Standards as a result of:</p> <p>PBE IPSAS 17 Property, Plant and Equipment: The amendments change the accounting for any net proceeds earned while bringing an asset into use by requiring the proceeds and relevant costs to be recognised in surplus or deficit rather than being deducted from the asset cost recognised.</p> <p>PBE IPSAS 30 Financial Instruments: Disclosures: The amendment specifically refers to disclosing the circumstances that result in fair value of financial guarantee contracts not being determinable.</p> <p>PBE IPSAS 19 Provisions, Contingent Liabilities and Contingent Assets: The amendments clarify the costs of fulfilling a contract that an entity includes when assessing whether a contract will be loss-making or onerous (and therefore whether a provision needs to be recognised).</p> <p>The changes are for financial statements covering periods beginning on or after 1 January 2023.</p> <p>The Ministry has not yet assessed in detail the impact of these amendments. These amendments are not expected to have a significant impact.</p>



## 1. Statement of Accounting Policies

121

### Significant accounting policies

The accounting policies adopted have been applied consistently to all years presented in these schedules. Crown accounting policies are detailed in the Financial Statements of the Government of New Zealand.

### Presentation currency and rounding

The financial statements are presented in New Zealand dollars, and all values are rounded to the nearest thousand dollars (\$000).

### Measurement base

The financial statements have been prepared on a historical cost basis, modified by the revaluation of cultural artefacts.

### Revenue

Revenue is measured at the fair value of consideration received or receivable.

### Goods and services tax (GST)

All items in the financial statements, including appropriation statements, are stated exclusive of GST, except for receivables and payables, which are stated on a GST-inclusive basis. In accordance with Treasury Instructions, GST is returned on revenue received on behalf of the Crown, where applicable. However, no input tax deduction is claimed on non-departmental expenditure. Instead, the amount of GST applicable to non-Departmental expenditure is recognised as a separate expense and eliminated against GST revenue on consolidation of the Financial Statements of the Government.

### Grant expenditure

Non-discretionary grants are those grants awarded if the grant application meets the specified criteria. They are recognised as an expense when an application that meets the specified criteria for the grant has been received.

The Ministry's non-discretionary grants have no substantive conditions (i.e. use for restricted purposes or repay).

Discretionary grants are those grants where the Ministry has no obligation to award on receipt of the grant application.

For discretionary grants without substantive conditions, the total committed funding over the life of the funding agreement is recognised as an expense when the grant is approved by the Grants Approvals Committee and the approval has been communicated to the applicant.

Grants with substantive conditions are recognised as an expense at the earlier of the grant payment date or when the grant conditions have been satisfied.

### Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash in transit and funds held in bank accounts administered by the Ministry. All cash held in bank accounts is held in on demand accounts and no interest is payable to the Ministry.

## 2. Explanatory notes to supplementary statements and schedules – non-departmental

Explanatory notes provide details of significant Ministry non-departmental expenditure, revenue assets and liabilities variances between actual results in 2022/23 and 2021/22 and between 2022/23 actual results and 2022/23 Supplementary Estimates.

### Cultural artefacts

The Crown is the custodian of the Motunui Panels. The Panels were purchased by the Ministry of Justice, but in 2016, guardianship was transferred to the Ministry and they are on display at the Puke Ariki Museum. The Panels were revalued in 2023 with a valuation of \$5.8 million.

# He Tauākī Whiriwhiri

## Appropriation Statements

### Statement of expenses and capital expenditure against appropriations

for the year ended 30 June 2023

Expenditure 2022 \$000	Expenditure 2023 \$000	Unaudited Main Estimates 2023 \$000	Unaudited Total Supp. Estimates 2023 \$000	Location of end-of-year Performance Information*
<b>Vote Māori Development</b>				
<b>Departmental output expenses</b>				
75,509	Te whakatinanatanga o ngā wawata ā-pāpori, ā-ōhangā, a-whakawhanaketanga ahurea o te iwi Māori (Realising the social, economic and cultural development aspirations of Māori)	78,130	77,253	78,757
9,555	Whakapakari Kaupapa Whānau Ora (Whānau Ora Commissioning Approach)	9,322	10,041	10,041
<b>85,064</b>	<b>Total departmental output expenses</b>	<b>87,452</b>	<b>87,294</b>	<b>88,798</b>
<b>Departmental capital expenditure</b>				
402	Te Puni Kōkiri Utunga Haupū Rawa (Te Puni Kōkiri – Capital Expenditure) PLA	473	1,176	903
<b>402</b>	<b>Total departmental capital expenditure</b>	<b>473</b>	<b>1,176</b>	<b>903</b>
<b>Non-departmental output expenses</b>				
16,686	Ngā Whakahaere a Te Tumu Paeroa (Māori Trustee Function)	16,686	16,686	16,686
69,259	Pāpāho Reo me ngā Kaupapa Māori (Māori Broadcast and Streamed Services)	85,259	85,259	85,259
50,874	Tahua Whanaketanga Māori (Māori Development Fund)	69,464	67,006	72,806
64,156	Te Kōtuitui Hanga Whare mō ngāi Māori (Māori Housing)	-	-	-
19,264	Whakaata Māori (Māori Television)	23,264	23,264	23,264
214,885	Whakamahi i ngā Huanga a Whānau Ora (Commissioning Whānau Ora Outcomes)	137,722	134,694	138,054
13,364	Whakarauora Reo mō te Motu (National Māori Language Revitalisation)	11,664	11,664	11,664
14,817	Whakarauora Reo mō te Whānau, Hapū, Iwi me te Haporī (Family, Tribal and Community Māori Language Revitalisation)	14,817	14,817	14,817



Expenditure 2022 \$000	Expenditure 2023 \$000	Unaudited Main Estimates	Unaudited Total Supp. Estimates	Location of end-of-year Performance Information*
		2023 \$000	2023 \$000	
<b>463,305</b>	<b>Total non-departmental output expenses</b>	<b>358,876</b>	<b>353,390</b>	<b>362,550</b>
	<b>Benefits or related expenses</b>			
441	Takoha Rangatiratanga (Rangatiratanga Grants)	439	480	480
<b>441</b>	<b>Total benefits and other unrequited expenses</b>	<b>439</b>	<b>480</b>	<b>480</b>
	<b>Non-departmental other expenses</b>			
8,000	He utu whakapāha ki Te Rūnanga o Ngāti Rarua Ātiawa mō ngā Rīhi Mutunga Kore (Ex-gratia payment to Ngāti Rārua Ātiawa Iwi Trust for Perpetual Leases)	-	-	-
4,674	Ngā Rawa Kura Noho Māori (Māori Boarding Schools Facilities)	14,952	9,813	14,952
15	Poari Kaitiaki Māori o Taranaki (Taranaki Māori Trust Board) PLA	-	15	-
19,767	Rōpū Whakahaere, Rōpū Hapori Māori (Community and Māori Governance Organisations)	19,728	17,955	20,216
1,963	Te Kaitaonga Hua Pāpori (Social Procurement)	8,753	9,306	8,806
-	Utu Whakahaere Whenua Karauna (Administrative Expenses for Crown Land)	-	49	49
<b>34,419</b>	<b>Total non-departmental other expenses</b>	<b>43,433</b>	<b>37,138</b>	<b>44,023</b>
	<b>Multi-category appropriations</b>			
	<b>Departmental output expenses</b>			
1,885	Wāhanga 1: He tautoko whakahaere, he tautoko whakatairanga whakatere hoki i te tuari kano ārai mate   Phase 1: Rapid vaccine acceleration administration and promotion	-	1,355	-
	<b>Non-departmental output expenses</b>	-		-
20,385	Urupare Māori ki te Omicron   Māori Omicron Response	-	10	-

## Statement of expenses and capital expenditure against appropriations (continued)

Expenditure 2022 \$000	Expenditure 2023 \$000	Unaudited Main Estimates 2023 \$000	Unaudited Total Supp. Estimates 2023 \$000	Location of end-of-year Performance Information*
70,546 Wāhanga 1: He whakahaere, he whakatairanga whakatere i te tuari kano ārai mate mō ngā kairato   Phase 1: Rapid vaccine acceleration provider support	-	-	-	-
38,050 Wāhanga 2: Ko te manawaroatanga o te Whānau, o te Hapori   Phase 2: Whānau and community resilience	-	-	-	-
<b>130,866 Total Multi-Category Expenses</b>		<b>1,365</b>		
<b>Multi-year appropriations</b>				
<b>Non-departmental output expenses</b>				
279 He Huarahi Ki Te Whare (Home Ownership Pathways)	-	-	-	-
- Tahua Whanaketanga Hangarau Māori (Māori Digital Technology Development Fund)	17,785	4,451	17,785	6
- Ko ngā Āheinga Whare mō te Māori   Delivering Housing Opportunities for Māori	57,271	78,325	60,000	6
<b>279 Total multi-year appropriations</b>	<b>75,056</b>	<b>82,776</b>	<b>77,785</b>	
<b>714,766 Total annual, permanent and multi-year appropriations</b>	<b>565,729</b>	<b>563,619</b>	<b>574,539</b>	

\* The numbers in this column represent where the end-of-year performance information has been reported for each appropriation administered by the Ministry, as follows:

- 1 Te Māngai Pāho Annual Report.
- 2 No reporting due to an exemption obtained under section 15D of the PFA.
- 3 Te Taura Whiri i Te Reo Māori (Māori Language Commission) Annual Report.
- 4 Whakaata Māori Annual Report.
- 5 Te Tumu Paeroa (the Māori Trustee) Annual Report.
- 6 In the Non-departmental section of the Ministry's Annual Report.
- 7 The Ministry's Annual Report.
- 8 Te Mātāwai Annual Report.



### Explanation of significant variances

Refer to the Supplementary Estimates of Appropriations for the year ending 30 June 2023 for an explanation of budget changes between the 2022/23 Main Estimates and 2022/23 Supplementary Estimates for Vote Māori Development.

The following notes explain the significant variances between the Supplementary Estimates and Actual expenditure.

#### Non-departmental output expenses, other expenses and benefits related to expenses

	Actual 2023 \$000	Unaudited Supplementary Estimates 2023 \$000	Unaudited Variance 2023 \$000
Tahua Whanaketanga Māori (Māori Development Fund)	69,464	72,806	3,342
Ko ngā Āheinga Whare mō te Māori Delivering Housing Opportunities for Māori	57,271	60,000	2,729

**Tahua Whanaketanga Māori (Māori Development Fund):** Actual expenditure is less than budget, due to delays caused by weather events in the North Island over the second half of the financial year. An expense transfer of up to \$6.650 million will transfer funds from 2022/23 to 2023/24.

**Ko ngā Āheinga Whare mō te Māori | Delivering Housing Opportunities for Māori:** Actual expenditure is less than budget due to a delay in repairs contracts as a result of community providers pivoting to support urgent critical repairs required due to Cyclone Gabrielle.

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### Statement of Departmental and Non-departmental Expenses and Capital Expenditure Incurred Without, or in Excess of Appropriation, or other Authority for the year ended 30 June 2023

The Ministry has not incurred any departmental or capital expenditure without, or in excess of appropriation, or other authority for the year ended 30 June 2023 (2022: One non-departmental appropriation incurred expenditure in excess of appropriation).

**Expense and capital expenditure under section 26B of the Public Finance Act 1989**

Nil (2022). In June 2022 TPK reviewed all contracted spending across Vote Māori Development. The review identified that the Rōpū Whakahaere, Rōpū Hapori Māori | Community and Māori Governance Organisations appropriation was likely to be overspent by \$0.388 million. This review was completed too late in the financial year to be able to inform any appropriation adjustments that could have been made in the Supplementary Estimates. Accordingly, approval was sought from the Minister of Finance for the overspend. Approval was granted from the Minister of Finance on 26 June 2022. This resulted in actual cost exceeding the appropriation by \$0.342 million).

**Expense and capital expenditure incurred in excess of appropriation**

Nil (2022 – nil).

**Expense and capital expenditure incurred without appropriation or other authority, or outside scope or period of appropriation**

Nil (2022 – nil).

**Breaches of projected departmental net assets schedules**

Nil (2022 – nil).

**Capital injections without, or in excess of authority**

Nil (2022 – nil).

## Statement of Departmental Capital Injections

for the year ended 30 June 2023

Actual 2022 \$000	40 Capital contributions – to fund new assets	Unaudited		Unaudited	
		Actual 2023 \$000	Main Estimates 2023 \$000	Supp. Estimates 2023 \$000	-
		-	-	-	-



# He Tauākī Whakahaere Ratonga

## Statement of Service Performance

### Non-departmental Expenditure

This section provides end-of-year performance information, as is required under section 19B(2) of the Public Finance Act 1989. Included are those appropriations where the Minister for Māori Development and Minister for Whānau Ora have been identified as the performance reporter in the supporting information for the Appropriation Act.

Appropriations reported against in this section are listed below:

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**128** Ko ngā Āheinga Whare mō te Māori  
Delivering Housing Opportunities for Māori

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**130** Tahua Whanaketanga Hangarau Māori  
Māori Digital Technology Development Fund

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**131** Tahua Whanaketanga Māori  
Māori Development Fund

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**133** Whakamahi i ngā Huanga a Whānau Ora  
Commissioning Whānau Ora Outcomes

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**135** Ngā Rawa Kura Noho Māori  
Māori Boarding Schools Facilities

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**136** Rōpū Whakahaere, Rōpū Hapori Māori  
Community and Māori Governance Organisations

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**138** Te Kaitaonga Hua Pāpori  
Social Procurement

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#### Non-departmental performance measures

The performance measures included for the Vote Māori Development non-departmental appropriations provide insight into the outputs being delivered from those appropriations. Many of the measures provide traceability of initiatives that have received recent Budget funding. The measures have been targeted at outputs that cover the bulk of the appropriation; however, given the breadth of outputs funded, it is not always possible to detail every output through the reported performance measures.

# Ko ngā Āheinga Whare mō te Māori

Delivering Housing Opportunities for Māori

## Scope

This appropriation is limited to providing practical assistance and resources to whānau and Māori housing providers to improve housing outcomes for Māori.

## Purpose

This appropriation is intended to achieve improved housing outcomes for Māori by providing capability support and practical assistance to whānau and Māori housing projects.

## Expenditure

This appropriation increased by \$23.987 million to \$197.728 million due to:

- Additional funding of \$5 million for Critical Repairs to Weather-Impacted Māori-Owned Homes.
- An expense transfer of \$18.987 million from 2021/22 to 2022/23 reflecting delays in investment in Māori housing repairs and new supply.

Actual 2022 \$000	Actual 2023 \$000	Unaudited Budget 2023 \$000	Unaudited Supp. Estimates 2023 \$000
64,156      Total Appropriation	-	-	-

## Multi-Year Appropriation (MYA)

Actual 2022 \$000	Actual 2023 \$000	Unaudited Budget 2023 \$000	Unaudited Supp. Estimates 2023 \$000
0      Total Appropriation	57,271	78,325	60,000



## Performance reporting

Achievement against our performance reporting requirements for 2022/23 is summarised in the following table:

Actual 2022	Assessment of Performance	Actual 2023	Target 2023
100%	Māori Housing Network initiatives are funded in accordance with the National Investment Approach (New measure)	100%	100%
483	Number of whānau homes approved to be repaired through a community-based repair programme, or an urgent individual whare repair	286	Minimum of 250
332	Number of new rental affordable homes, including Papakāinga, co-funded to be built	51	Minimum of 50
26	Number of financial capability programmes approved to be delivered to whānau to help them achieve their housing aspirations	37	Minimum of 25

### **Māori Housing Network initiatives are funded in accordance with the National Investment Approach**

The new “Māori Housing Network initiatives are funded in accordance with the National Investment Approach” measure replaces the previous “Māori Housing Network initiatives are funded in accordance with the National Investment Approach and Regional Investment plans” measure to better reflect current practices.

## Tahua Whanaketanga Hangarau Māori

Māori Digital Technology Development Fund

### Scope

This appropriation is limited to the provisions of funding for Māori ICT development initiatives.

### Purpose

This appropriation is intended to achieve support for Māori digital technology development initiatives and to support progress towards Māori sustainably growing and developing their resources.

### Expenditure

The balance of this appropriation was handed over to the Māori Spectrum Working Group after being on hold until negotiations were completed.

Actual 2022 \$000	Actual 2023 \$000	Unaudited Budget 2023 \$000	Unaudited Sup. Estimates 2023 \$000
0      Total Appropriation	17,785	4,451	17,785

### Performance reporting

Achievement against our performance reporting requirements for 2022/23 is summarised in the following table:

Actual 2022	Assessment of Performance	Actual 2023	Target 2023
-	All Māori Digital Technology Development Fund agreements are in place to align to one of the fund priorities	-	100%

### All Māori Digital Technology Development Fund agreements are in place to align to one of the fund priorities

The last Fund agreement was put in place in 2019/20. In Hakihea 2021 Cabinet approved the transfer of the remaining \$17.8 million to the Māori Spectrum Entity which occurred on 21 Pipiri 2023.



# Tahua Whanaketanga Māori

## Māori Development Fund

131

### Scope

This appropriation is limited to purchasing partnered interventions, tools and investigative studies required to advance the social, economic and cultural development of Māori consistent with their aspirations.

### Purpose

This appropriation is intended to achieve the following impacts:

- Māori are protecting, sustaining and growing their reo, taonga, mātauranga and tikanga
- Māori are sustainably growing and developing their resources, and
- Māori are acquiring skills and knowledge.

### Financial

This appropriation increased by \$5.800 million to \$72.806 million for 2022/23 due to:

- Additional funding of \$4 million for a response package to accelerate Māori response to the impacts of Cyclone Gabrielle
- Additional funding of \$1.700 million for building awareness and understanding of the United Nations Declaration on the Rights of Indigenous Peoples in Aotearoa, and
- Additional funding of \$100,000 for access to capital for Māori businesses.

Actual 2022 \$000	Actual 2023 \$000	Unaudited Budget 2023 \$000	Unaudited Sup. Estimates 2023 \$000
50,874	69,464	67,006	72,806

## Performance reporting

Achievements against our performance reporting requirements for 2022/23 is summarised in the following table:

Actual 2022	Assessment of Performance	Actual 2023	Target 2023
1,307 (1)	Number of Māori supported to achieve their full potential through tailored training, qualifications acquisition, skills development and mentoring, and contribute to thriving, innovative and resilient businesses (New measure)	1,408	At least 1,200
102 (1)	Number of participating organisations offering Cadetships to support Māori to achieve their full potential through tailored training, qualifications acquisition, skills development and mentoring, and contribute to thriving, innovative and resilient businesses ( New measure)	91	70 - 100
200 (2)	Number of Rangatahi 15–24-year-olds that are not in education, employment or training (NEET) or are at risk of becoming NEET (at key transition points) supported into education, training and employment outcomes for Māori ( New measure)	2,139 <sup>18</sup>	200 - 400
No data (2)	Number of wāhine Māori supported to build their cultural capability, leadership and influencing skills to help strengthen their place within the whānau structure ( New measure)	614 <sup>18</sup>	100 - 300
440 (2)	Number of Māori supported on their pathway to training and employment by helping them get essential documents like their driver's licence and IRD number (New measure)	1,133 <sup>18</sup>	200 - 400
No data <sup>17</sup> (2)	Number of rangatahi Māori aged 10–24 years supported to increase skills and knowledge, building their wellbeing, resilience and leadership, and improving their ability to deal with stressful and challenging life situations (New measure)	6,564 <sup>18</sup>	10,000 - 14,000
No data <sup>19</sup> (2)	Number of initiatives funded to support Māori landowners to realise their aspirations (New measure)	24	15 - 35
No data <sup>20</sup> (2)	Number of case studies on active protection and appropriate use of mātauranga Māori (New measure)	11	3
72%	Percentage of projects \$50,000 and over that are co-funded	71%	65% or above
88%	Percentage of investment proposals that are decided within six weeks of first assessment	92%	60% or above

<sup>17</sup> The new performance indicator is targeted to reflect the Whānau Resilience– Supporting the Development of Whānau Leaders to Build Resilience and Strengthen Whānau policy initiative.

<sup>18</sup> The Rangatahi Manawaroa Fund operated within the 'Whānau Resilience' package of funding (along with Pae Aronui, Taiohi Ararau and Strengthening Wāhine Leadership). Whānau Resilience sought to strengthen whānau through developing leadership within two key cohorts of whānau leaders; wāhine and rangatahi Māori who can act as agents of change within their wider whānau. Consequently, kaitono delivered more intensive interventions to fewer rangatahi than targeted for this fund, but exceeded targets across the other funds.

<sup>19</sup> New initiative. The new measure has been formulated as a result of new funding from Budget 22 initiative Te Ringa Hāpai. The new performance indicator is targeted to reflect Te Ringa Hāpai Whenua Fund policy initiative.

<sup>20</sup> New initiative. The new measure has been formulated as a result of new funding from Budget 22 initiative Te Ringa Hāpai. The new performance indicator is targeted to reflect the Te Pae Tawhiti – Foundational Investment to Project and Enable Appropriate Use of Mātauranga Māori and Other Taonga policy initiative.



## Assessment of Performance

- (1) The new measures added provide traceability of performance for the recent (Budget 22) baselined increase for Cadetships – *Improving Māori employment outcomes through expansion of the Cadetships programme.*
- (2) The new measures have been formulated as a result of new funding or an expansion/extension of funding from recent Budget initiatives *Whānau Resilience – Supporting the Development of Whānau Leaders to Build Resilience and Strengthen Whānau and Te Ringa Hāpai Whenua Fund.*

## Whakamahi i ngā Huanga a Whānau Ora

### Commissioning Whānau Ora Outcomes

#### Scope

This appropriation is limited to purchasing the achievement of Whānau Ora outcomes from non-government commissioning agencies.

#### Purpose

This appropriation is intended to achieve the engagement of NGO commissioning agencies to achieve the Whānau Ora outcome goals where whānau and families are:

- self-managing and empowered leaders
- living healthy lifestyles
- participating fully in society
- confidently participating in te ao Māori (the Māori world)
- economically secure and successfully involved in wealth creation
- cohesive, resilient and nurturing, and
- responsible stewards of their living and natural environment.

#### Expenditure

This appropriation increased by \$3.360 million to \$138.054 million for 2022/23 due to:

- Additional funding of \$3 million for a response package to accelerate Māori response to the impacts of Cyclone Gabrielle, and
- A technical adjustment of \$360,000 due to a data entry transposition entered into the 2022/23 Estimates.

Actual 2022 \$000	Actual 2023 \$000	Unaudited Budget 2023 \$000	Unaudited Sup. Estimates 2023 \$000
214,885	137,722	134,694	138,054

## Performance reporting

Achievement against our performance reporting requirements for 2022/23 is summarised in the following table:

Actual 2022	Assessment of Performance	Actual 2023	Target 2023
18,491	Number of whānau supported by commission agency navigators as reported at 30 June	15,811	12,000 to 15,000
54%	Percentage of whānau who achieved their budgeting or financial literacy goals with the support of Te Pou Matakana navigators	46%	More than 45%
No data <sup>21</sup>	Percentage of whānau who achieved their physical health goals with the support of Te Pou Matakana navigators (New measure)	61%	More than 40%
77%	Percentage of whānau who are better able to provide a stable home environment with the support of Te Pūtahitanga o te Waipounamu navigators	82%	More than 70%
75%	Percentage of whānau who are now making positive healthy lifestyle choices with the support of Te Pūtahitanga o te Waipounamu navigators	75%	More than 70%
82%	Percentage of whānau who have reduced their debt by 5 percent or more with the support of Pasifika Futures navigators	84%	More than 80%
47%	Percentage of whānau who have become smokefree with the support of Pasifika Futures navigators	50%	More than 50%
18,491 <sup>22</sup>	Number of whānau engaged through general commissioning (New measure)	57,752	35,000 to 45,000

### Percentage of whānau who achieved their physical health goals with the support of Te Pou Matakana navigators

The new “Percentage of whānau who achieved their physical health goals with the support of Te Pou Matakana navigators” measure replaces the previous “Number of whānau who achieved their physical health goals with the support of Te Pou Matakana navigators” as it better aligns with Te Pou Matakana new operating and reporting framework.

### Number of whānau engaged through general commissioning

In the 2022/23 financial year Commissioning Agencies have supported over 50,000 whānau including the following:

- Pasifika Futures report they have supported 6,505 (enrolled) families and engaged with 16,900 families in total.
- Te Pūtahitanga report they have supported 18,692 whānau.
- Te Pou Matakana report they have supported 22,160 whānau.

The new measure provides traceability of performance from the recent Budget initiative *Whānau Ora General Commissioning Activities*.

<sup>21</sup> In 2022, the Statement of Service Performance measured the number of whānau who achieved their physical health goals with the support of Te Pou Matakana navigators as 1,397. The target was “more than 700”.

<sup>22</sup> From 2022 Statement of Service Performance measure “Number of whānau supported by commissioning agency navigators as reported at 30 June”.



# Ngā Rawa Kura Noho Māori

## Māori Boarding Schools Facilities

135

### Scope

This appropriation is limited to addressing the critical infrastructure needs of boarding and other facilities at the Māori boarding schools Hukarere College, St Joseph's Māori Girls' College, Te Aute College and Hato Pāora College.

### Purpose

This appropriation is intended to improve the quality of the school infrastructure, particularly boarding facilities, to ensure students are safe and well housed.

### Expenditure

This appropriation increased by \$5.139 million to \$14.952 million for 2022/23 due to an expense transfer of \$5.139 million from 2021/22 to 2022/23 providing for the implementation of the Māori boarding schools infrastructure programme.

Actual 2022 \$000	Actual 2023 \$000	Unaudited Budget 2023 \$000	Unaudited Supp. Estimates 2023 \$000
4,674	14,952	9,813	14,952

### Performance reporting

Achievements against our performance reporting requirements for 2022/23 is summarised in the following table:

Actual 2022	Assessment of Performance	Actual 2023	Target 2023
Achieved	Critical infrastructure priorities are identified for the four boarding schools to bring the schools up to the standard of a modern school boarding facility (as determined by each trust board) (New Measure)	Achieved	Achieved
Not achieved	Approaches to infrastructure sustainability are considered by all four schools through a Te Puni Kōkiri facilitated process	Not Achieved <sup>23</sup>	Achieved

<sup>23</sup> Te Puni Kōkiri have received versions of sustainability plans from the schools and does not expect to be provided with the final sustainability plans until 2024, as is set out in the Deeds of Conditional Agreement with each of the proprietors. The conditional agreements continue to be monitored by regionally based staff.

Due to the severe impacts of Cyclone Gabrielle on Hukarere Girls' College, a variation to the Conditional Agreement with this school is in progress to support their new focus on relocation efforts. A high-level sustainability plan is still included as part of this variation.

## Rōpū Whakahaere, Rōpū Haporī Māori

Community and Māori Governance Organisations

### Scope

This appropriation is limited to supporting the work of Māori community and governance organisations that are responsible for the stewardship of Māori assets, the advocacy of Māori interests, and the development and promotion of Māori engaged in commercial activities.

### Purpose

This appropriation is intended to achieve the provision of:

- Targeted support to Māori enterprises to ensure the Māori Tourism sector thrives.
- Assistance to the National Māori Wardens Association to meet administrative costs and provide funding to Māori Wardens for locally based initiatives that focus on improving outcomes for Māori youth and whānau.
- Support and mentoring to Māori women and their whānau in business.
- Expenses incurred as required by clause 6, Schedule 4 of the Ngāti Whātua Ōrākei Claims Settlement Act 2012.
- Support for administration of the New Zealand Māori Council and Te Ariki Trust, and
- Support for the Crown's commitment to provide capacity building funding to the Tūranganui-a-Kiwa post-settlement entities.

### Expenditure

This appropriation increased by \$2.261 million to \$20.216 million for 2022/23 due to:

- Additional funding of \$2 million for the New Zealand Māori Arts and Crafts Institute to Protect Toi Māori as New Zealand rebuilds from COVID-19, and
- A fiscally neutral transfer of \$261,000 from the Te whakatinanatanga o ngā wawata ā-pāpori, ā-ōhangā, ā-whakawhanaketanga ahurea o te iwi Māori | Realising the social, economic and cultural development aspirations of Māori for Funding Regional Māori Wardens Capability Support.



Actual 2022 \$000		Actual 2023 \$000	Unaudited Budget 2023 \$000	Unaudited Supp. Estimates 2023 \$000
19,767	Total Appropriation	19,728	17,955	20,216

### Performance reporting

Achievements against our performance reporting requirements for 2022/23 is summarised in the following table:

Actual 2022	Assessment of Performance	Actual 2023	Target 2023
100%	Māori Tourism funding allocated in accordance with agreed funding criteria	100%	100%
Achieved	Regular review of Māori Tourism performance report to ensure compliance with agreed plan targets	Achieved	Quarterly

# Te Kaitaonga Hua Pāpori

## Social Procurement

### Scope

This appropriation is limited to the establishment and administration of intermediary brokerage support, to promote greater supplier diversity and social procurement outcomes across government.

### Purpose

This appropriation is intended to support economic development through increased supplier diversity within the public sector, with an initial focus on Māori businesses.

### Expenditure

The increase for this appropriation for 2022/23 is due to additional funding to \$9.306 million to increase public sector supplier diversity and improving economic outcomes for Māori.

This is partially offset by an expense transfer of \$2 million from 2020/21 to 2021/22 to reflect the revised phasing for a prototype and delays to policy settings.

Actual 2022 \$000		Unaudited Actual 2023 \$000	Unaudited Budget 2023 \$000	Unaudited Supp. Estimates 2023 \$000
1,963	Total Appropriation	8,753	9,306	8,806

### Performance reporting

Achievements against our performance reporting requirements for 2022/23 is summarised in the following table:

Actual 2022	Assessment of Performance	Actual 2023	Target 2023
No data <sup>24</sup>	Increase the number of 'local intermediary connect' providers (New Measure)	14	10
16	Provide targeted one-to-one capability uplift support to Māori businesses (New Measure)	134	100

### Assessment of performance

The new measures added provide traceability of performance from the recent Budget initiative *Progressive Procurement – Increasing Public Sector Supplier Diversity and Improving Economic Outcomes for Māori*.

<sup>24</sup> In 2022 Te Kaitaonga Hua Pāpori was in its pilot phase providing a capability uplift programme to 16 Māori businesses.





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