



2021

Pūrongo-ā-tau  
Annual Report

## Cover

Taylor Tuhaka, her girls Kiara and Harper, and partner Seb Fui are enjoying their new Te Kōti Te Rato apartment in Christchurch, next to Rehua Marae. Te Puni Kōkiri helped fund the refurbishment of the old Māori training hostel into six modern rental apartments, offices and a health clinic.

Photo credit: Phil Tumataroa.

## Inside cover

Like most of Aotearoa, Wellingtonians and tangata whenua commemorated Matariki 2021 and the advent of our newest national public holiday.

It began with Ahi Kā, a celebration of ahi (fire), kai (food) and whānau (family). Here a crowd gathers in front of the Michael Fowler Centre enjoying the festivities. Photo credit: Nadine McGrath for WCC.



# Pūrongo-ā-tau

## Annual Report of Te Puni Kōkiri

Mō te mutunga o te tau i te 30 o ngā rā o Pipiri 2021  
For year ended 30 June 2021

Presented to the House of Representatives pursuant to  
section 44 (1) of the Public Finance Act 1989



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# He Kupu Whakataki

## Introduction

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# Mai i te Tumu Whakarae mō Te Puni Kōkiri

## From the Secretary for Māori Development

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Kātahi tau me ūna whakamatautau,  
katahi te tau me ūna wero. Kātahi te  
tau me ūna ritenga te mohiotia e te ao.  
Kātahi te tau i wana ai hinengaro, kātahi  
te tau i hiko ai wairua, kātahi tau e toko  
ake ai te motu.

I am pleased to present the Annual Report of Te Puni Kōkiri for the year ended 30 Pipiri 2021, my first full financial year as Secretary for Māori Development.

In last year's Annual Report, I spoke about how we had commenced a programme to implement the seven transformational shifts directed by Cabinet to position Te Puni Kōkiri for strategic impact.

As a result of these changes Te Puni Kōkiri has narrowed the breadth of its work programme. Consequently, the Ministry has the capacity for greater strategic impact across the public sector. The strategic advice provided to agencies has been informed by local-level insights into innovative approaches that are being developed in Māori communities across the motu. Essentially, we have all but completed our transformation to become a system leader. We have successfully stepped into this role to effect positive change across the public sector. In short, we have achieved a lot in the past year.



Dave Samuels

By mid-2020 we had completed laying the foundations for transforming the Ministry by strengthening our leadership governance and accountability arrangements; designing a new operating model; and aligning our organisation to position Te Puni Kōkiri for strategic impact. That process provided a sound foundation for how we organised ourselves.

We then honed our strategy, culminating in tabling *2020–24 He Takunetanga Rautaki I Strategic Intentions* in the House in Hui-tanguru 2021. Importantly the strategy provides a line of sight between our vision, our purpose, our role, our three strategic priorities and our nine focus areas.

<sup>1</sup> Commencing a formal monitoring programme; leading policy advice; targeting interdepartmental advice (second opinion policy advice); co-creating strategic advice with central agencies; brokering in the regions; investing in innovative initiatives; identifying programmes and services that can be transitioned out to mainstream agencies.

The strategic priorities centre on building Māori economic resilience, supporting te ao Māori, and enabling equitable and effective public sector performance for Māori.

The focus areas highlight the primary kaupapa Te Puni Kōkiri intends to lead. They are: Housing, Employment, Māori Enterprise, Te Whare o te Reo Mauri Ora and Broadcasting, Te Pae Tawhiti, Te Taiao, Whānau-centred Approaches, Māori Public Policy Leadership, and Māori Wellbeing Monitoring.

Over the next four years, Te Puni Kōkiri will pursue new ways to deliver for Māori that will see the Ministry working closer to the community. That will enable Te Puni Kōkiri and our public service colleagues to deliver better solutions for Māori. Almost immediately our strategy was tested by COVID-19. That test demonstrated the importance and relevance of our strategic priorities.

**Māori economic resilience** aims to build a more sustainable, resilient and inclusive Māori economy. To deliver on this priority we have focused on partnering with Māori entities close to those whānau requiring support. We describe this approach as nationally enabled, regionally supported, and locally led.

In Budget 2021 the Government allocated \$380 million over four years for Māori housing initiatives with a further \$350 million to provide the necessary infrastructure – this is the largest investment in Māori housing in decades. Together with Te Tūāpapa Kura Kāinga | Ministry of Housing and Urban Development, Te Puni Kōkiri has invested in Māori and iwi delivery entities ('prototypes') to build homes for whānau Māori. These prototypes provide a testing ground for new and innovative locally-led solutions. Additionally, the prototypes create opportunities for Māori enterprises through progressive procurement and create employment opportunities for the local community.

Te Puni Kōkiri pursues **te ao Māori** as a strategic priority. We do so to ensure that the collective and individual rights of Māori as tangata whenua are recognised, protected, supported and invested in.

Under this priority we support the growth of te reo me ngā tikanga with a specific focus on modernising Māori media and broadcasting. We have also focused on the Wai 262 claim to lead the whole-of-government collaboration between the Crown and Māori to give effect to the relevant Wai 262 Tribunal report, *Ko Aotearoa Tēnei*.

In response to the significant Te Taiao reform programme, we have supported the natural resources sector to ensure Māori rights and interests are considered and are part of decision-making.

When it comes to **equitable and effective public sector performance for Māori**, we have worked to ensure Māori have improved outcomes across key areas of government investment by expanding the influence of whānau-centred policy and the investment of Whānau Ora across government and into our communities. We have led policy thinking across the public service on the roles and obligations agencies have to Māori as citizens and whānau through the adoption of Te Tautuhī-ō-Rongo, our Māori Public Policy Framework.

Finally, the Public Sector Performance Work Programme assess performance for Māori through monitoring government priorities, beginning with child poverty and wellbeing, and employment, education, and training.

We are a small Ministry with a long history dating back to 1840. The strategic priorities outlined in this report are ambitious. To achieve such an ambitious set of goals requires focus and attention to results. I know that all kaimahi join with me as we go to work by drawing strength from our past to build an Aotearoa New Zealand where whānau can all stand, thrive and belong.





▲ Following the launch of our refreshed strategy, Secretary for Māori Development Dave Samuels presented our new strategy to each puni in Te Puni Kōkiri. Pictured here is Dave Samuels with Organisational Support kaimahi during the presentation.

E taku iti e taku rahi toko ake tātou ki te kaupapa  
kua horaina nei ki runga i te takapau o te wharenu i  
o Te Puni Kōkiri, kia tīkina e au ko ēnei kupu a ngā  
kaiurungi waka o tuawhakarere hei whakaihī i te  
ara matua kei mua i a tatou.

“Tirohia te taumata moana, ka whakatere atu ai  
tātou ki tua.”

To all whom I hold with great esteem let us move  
ahead with the task that lies before Te Puni Kōkiri  
inspired by these words from the navigators of old.

“Look to the distant horizon, and set sail for what  
lies beyond.”

Mauria te pono

**Dave Samuels**

Te Tumu Whakarae mō Te Puni Kōkiri  
Secretary for Māori Development

# Ko tā mātou Rautaki

## Our Strategy

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Our refreshed 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 adviser 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



## Māori Economic Resilience

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

Te Puni Kōkiri needs to ensure that the investment to recover from COVID-19 builds a more sustainable, resilient and inclusive Māori economy. To achieve this, it is necessary for us to work with other economic public sector agencies, including Te Tāhuhu o te Mātauranga | Ministry of Education, Te Manatū Whakahiaato Ora | Ministry of Social Development and Hīkina Whakatutuki | Ministry of Business, Innovation and Employment. Te Puni Kōkiri is currently engaging with these agencies across three pou: Skills and Workforce, Community Resilience and Infrastructure, and Enterprise.

### Te Puni Kōkiri will focus on:

- Housing
- Employment
- Māori Enterprise



## Te Ao Māori

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

As tangata whenua, Māori have collective and individual rights and interests that the government is expected to recognise, protect, support and invest in. The government is responsible for ensuring the active partnership with iwi and Māori is supporting sustainable approaches that reflect those rights and interests.

### Te Puni Kōkiri will focus on:

- Te Whare o te Reo Mauri Ora and Māori Broadcasting
- Te Pae Tawhiti (Wai 262)
- Te Taiao



## Equitable & Effective Public Sector Performance for Māori

Māori have improved outcomes across key areas of government investment.

The public sector system needs to respond more effectively to Māori needs and aspirations, and support whānau toward self-determination and intergenerational transformation. More work is necessary to understand how effective public sector initiatives to improve Māori wellbeing objectives have been.

A key piece of work in this regard is Te Tautahi-ō-Rongo (the Māori Policy Framework), which guides policy development through the lens of a positive reading of Te Tiriti o Waitangi.

### Te Puni Kōkiri will focus on:

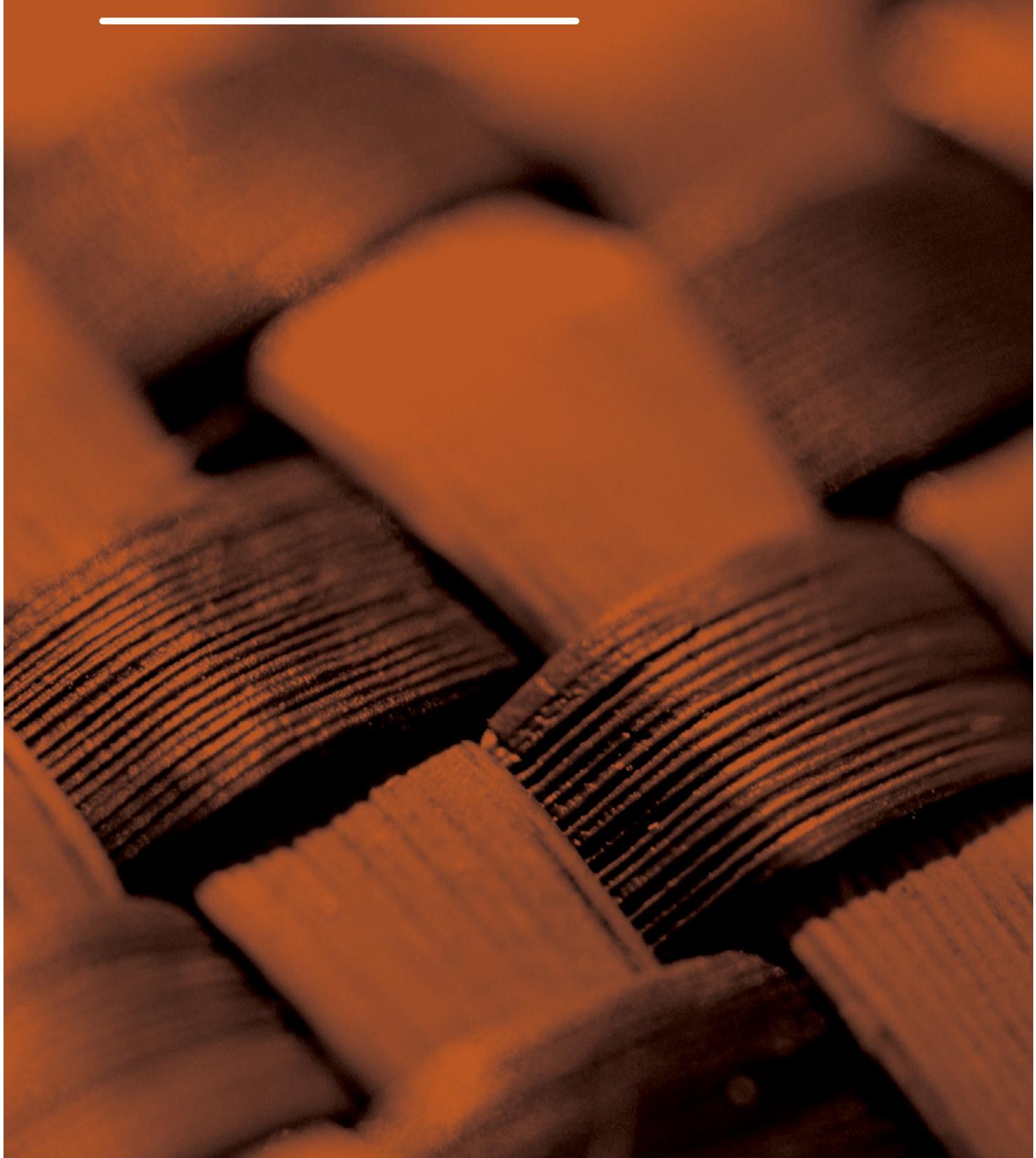
- Whānau-centred Approaches
- Māori Public Policy Leadership
- Māori Wellbeing Monitoring



# Ko ā mātou Mahi

Our Mahi

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# Ko ā mātou Kaupapa Arotahi

## Our Focus Areas

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A number of distinct focus areas sit within each strategic priority, highlighting where Te Puni Kōkiri will place the greatest emphasis over the next four years. Each focus area has a set of goals that guide how and where we support whānau, hapū and iwi Māori to meet their needs and aspirations, as well as improve the performance across the whole of Government. These activities range from advising and influencing Ministers and agencies to ensure systems and policies are effective for Māori, and through advice, brokering and direct investment to whānau, hapū and iwi. Each focus area includes a high-level outcome reflecting our desired state for Aotearoa New Zealand, the goals to be achieved by us in four years (by 30 Pipiri 2024) and what we have achieved this year (as at 30 Pipiri 2021).

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▲ Horiana Hawaikirangi (Ngāti Kahungunu, Ngāi Tahu) is planning to return home to Hawke's Bay once she has her midwife qualifications. Horiana and her sister Te Pō are building two affordable rental homes which will complete Te Piringa, their whānau papakāinga. Te Puni Kōkiri has contributed toward the cost of all five whare, which when complete will see three generations living on their own whenua. Photo credit: Josie McClutchie.



# Housing

Housing has a strong impact on intergenerational whānau health, wealth and wellbeing. Poor access to warm, dry, secure, affordable housing for Māori has led to disproportionate levels of serious housing deprivation, affecting health, employment, and other social and economic outcomes. Māori home ownership rates are half those of non-Māori and there are multiple barriers to building on Māori land.

## What is our goal?

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

## What are our desired high-level outcomes?

- More whānau live in warm, dry, and secure housing.
- More whānau Māori live in homes they own.

## What progress have we made?

As a policy agency progressing innovative investment initiatives, Te Puni Kōkiri supports individuals, whānau, hapū, iwi and rōpū with funding, information, advice, and practical support to achieve their housing aspirations. We have also laid the foundation for iwi-led housing delivery through the Whai Kāinga Whai Oranga programme. We continue to champion the community development approach to our housing investments, increasing the scale and reach of our programmes and co-designing housing initiatives with other housing sector agencies.

## Whai Kāinga Whai Oranga

Te Puni Kōkiri sets ambitious goals to improve housing opportunities for our people. Through Budget 2021 we have secured the largest investment in Māori housing in decades. A total of \$380 million over four years is being invested in Māori housing initiatives through the Whai Kāinga Whai Oranga programme (with a further \$350 million ring-fenced for infrastructure). Te Puni Kōkiri and Te Tūāpapa Kura Kāinga | Ministry for Housing and Urban Development are prototyping new ways of working with iwi and Māori partners to increase the scale of Māori housing delivery, including repairs to whānau-owned homes, building affordable rentals, transitional housing, papakāinga and progressive home-ownership solutions.

## Papakāinga

Te Puni Kōkiri supports the development of small-scale papakāinga, which empowers whānau to live together according to te ao Māori. Papakāinga support whānau to maintain a connection to their whenua, where identity and whakapapa can come together – enabling intergenerational living, strengthening cultural and spiritual identity, and uplifting te reo Māori. The communal spaces and shared amenities, including for example orchards, communal māra kai, and gathering spaces help



▲ This modern Christchurch refurbished apartment, is one of six rentals within the old Māori training hostel. Pictured is Taylor Tuhaka, her girls, and partner Seb Fui in their new Te Kōti Te Rato apartment, next to Rehua Marae. Photo credit: Phil Tumataroa.

provide a base for whānau and community enterprises. During 2020/21 Te Puni Kōkiri (via the Māori Housing Network) supported five rōpū to build 27 collectively owned rental houses on papakāinga.

Papakāinga as a niche within Government's wider housing programmes is at the heart of the unique way that Te Puni Kōkiri responds to the needs and aspirations of whānau Māori. Increasingly we are taking a community development approach to our papakāinga investments, where secure, affordable, warm and dry housing connects whānau to better health, education and employment opportunities.

### Repair programmes

We continue to work towards increasing the scale and reach of repair programmes so that existing whānau homes are liveable. In 2020/21 the Māori Housing Network invested more than \$13 million to repair 346 homes across the motu. Making homes warm, dry and safe prevents whānau living in distressed situations and becoming homeless. Repairing existing homes also allow whānau, including kaumātua, to remain at home, often close to wider whānau. By improving housing quality through repairs, health, employment, and social outcomes for whānau, tamariki and kaumātua also improve.

In addition, we have continued our partnership with Te Tumu Kāinga to bring additional investment into the repair programmes. In 2020/21 Te Tumu Kāinga invested more than \$5 million in Te Tai Tokerau, Tairāwhiti, Eastern Te Moana a Toi (Bay of Plenty) and Taranaki allowing 157 additional whānau-owned homes to be repaired.

### Progressive home ownership

We continue working with six rōpū under Te Ara Mauwhare: Pathways to Home Ownership. This initiative addresses the low rate of home ownership by whānau Māori by co-investing with iwi and rōpū to identify, trial and evaluate innovative models to support low-to-median-income whānau into home ownership. Through Budget 2017, \$9 million over four years has been invested in six trials that by the end of 2022 will deliver 70 new homes for whānau to purchase under rent-to-own and shared ownership models.

The trials have delivered lessons about implementing progressive home ownership schemes by rōpū Māori for whānau Māori. These findings have been incorporated into the design of the \$400 million Progressive Homeownership Fund launched in Haratua 2021 and managed

by Te Tūāpapa Kura Kāinga | Ministry of Housing and Urban Development. Consistent with our strategy of investing in innovative initiatives to transfer to other agencies, we worked to transfer the lessons from Te Ara Mauwhare into the design of the Fund. The Fund will be delivered through three pathways. One of the pathways, Te Au Taketake, is specifically for iwi and rōpū Māori. The other pathways are for housing providers, and for households directly. Whānau Māori will have access to progressive home ownership funding through each of the pathways.

### **Wai 2750**

In Paenga-whāwhā 2021, the Waitangi Tribunal commenced its kaupapa inquiry hearings into housing beginning with Māori homelessness. Te Puni Kōkiri is participating in the inquiry alongside key interested agencies, led by Te Tūāpapa Kura Kāinga | Ministry of Housing and Urban Development.

There were two hearings for claimants to present their concerns about homelessness for Māori and the obligation of the Crown to support whānau in finding stable and adequate housing. In Pipiri the Tribunal held a third hearing focussing on Crown evidence. The Crown's evidence was based on ARA (Acknowledge, Respect and Accept) principles, which includes working with claimants to find solutions that uphold the mana of whānau struggling with housing insecurity. At the hearing the Crown outlined its whole-of-government strategy for housing – the Māori and Iwi Housing Innovation Framework for Action (MAIHI), which is based on Treaty of Waitangi principles of partnership, participation and active protection.



▲ Bayden Barber stands on his ancestral Waimarama land, south of Hastings, where seven affordable homes are being built to provide a healthy, safe environment for whānau. Papakāinga like this enable whānau to reconnect with their whenua and support their marae and local community. Photo credit: Josie McClutchie.

### **Māori and Iwi Housing Innovation Framework for Action (MAIHI)**

Te Puni Kōkiri is part of the MAIHI Partnerships Programme, led by Te Tūāpapa Kura Kāinga | Ministry of Housing and Urban Development. The programme aims to provide better engagement and a 'no wrong door' approach to reduce disjointed and fragmented housing support across multiple agencies. MAIHI recognises the need for a more holistic lens across government agencies when viewing community outcomes to respond as a collective. The intention is to bring Māori, iwi and the Crown together in a working partnership to encourage innovative and bespoke solutions, relevant to Māori needs and aspirations, and to weave the various strands of investment for collective impact.

## What are our achievements?

This section outlines the progress made against the goals set in *2020–24 He Takunetanga Rautaki / Strategic Intentions*.

### Progress against four-year goals

Our four-year goals are to enhance stability of tenure in high-quality rental housing and increase opportunities for more whānau Māori to own their home through better financial and policy frameworks.

Te Puni Kōkiri is continuing to invest directly in papakāinga and housing repairs as well as working with other agencies to influence key policy settings impacting access to housing. Whai Kāinga Whai Oranga, a joint initiative with Te Tūāpapa Kura Kāinga | Ministry of Housing and Urban Development announced in Budget 2021, will enable investment in new housing supply, papakāinga, critical housing repairs and a Māori housing sector capability lift.

This initiative is a significant step towards addressing immediate demand for Māori housing, alongside the implementation of innovative new delivery models for the Crown to partner with iwi and Māori providers to deliver housing solutions for whānau Māori.

We have initiated steps that will see the delivery of new housing for Māori and repairs to existing stock across Aotearoa New Zealand, which in turn, enable us to meet the four-year aspirations for home ownership and investment through delivery and system-wide influence across housing agencies.

### Progress against one-year goals

High-Level Outcomes	Te Pae Tata (One-Year Goals)	Achievements
More whānau live in warm, dry and secure housing.	More whānau Māori live in warm, dry homes as a result of critical and essential repairs.	<p>Supported more than 50 community-based rōpū to repair 346 whānau-owned homes.</p> <p>Oversaw the repair of a further 157 whānau-owned homes through co-investment with Te Tumu Kāinga.</p>
	Te Puni Kōkiri has more comprehensive data about the current state of repair of existing homes occupied by whānau Māori.	<p>Developed baseline indicators and started identifying relevant data sources to properly understand the state of repair of homes occupied by whānau Māori (for example, <i>Te Pā Harakeke: Māori housing and wellbeing 2021</i>, Pilot Housing Survey, and Housing Condition Survey).</p>



High-Level Outcomes	Te Pae Tata (One-Year Goals)	Achievements
More whānau live in warm, dry and secure housing.	Te Puni Kōkiri has more comprehensive data about the current state of repair of existing homes occupied by whānau Māori.	<p>Te Puni Kōkiri now has access to national and regional housing dashboards and reports produced by Kāinga Ora and is working with Te Manatū Whakahiato Ora   Ministry of Social Development and Te Tūāpapa Kura Kāinga   Ministry of Housing and Urban Development to determine how we can access, map and create place-based insights on Māori housing using our geospatial platform, Manaaki.</p> <p>Worked with Te Tūāpapa Kura Kāinga   Ministry of Housing and Urban Development to develop the Māori Housing Strategy: Maihi Ka Ora, a strategy which commits to improving the accessibility and usability of data and to developing a Māori Housing Data Framework.</p>
More whānau Māori live in homes they own.	Increase the uptake of the Progressive Home Ownership Fund by whānau, hapū and iwi Māori.	<p>Eight whānau moved into the first Te Ara Mauwhare homes in 2019/20 and a further five will move into homes in 2020/21. The construction of additional homes is underway with completion planned in 2021/22.</p> <p>Te Puni Kōkiri worked with Te Tūāpapa Kura Kāinga   Ministry of Housing and Urban Development on the engagement strategy for the Progressive Home Ownership Fund, particularly Te Au Taketake: the iwi and Māori pathway.</p>
	More Māori live in papakāinga housing on whenua Māori to which they have whakapapa, both in collectively-owned rental homes and homes for ownership by individual whānau.	Supported five rōpū to build 27 collectively-owned rental houses on papakāinga.



# Employment

Paid employment in quality work is an important contributor to whānau wellbeing and socioeconomic outcomes. Work enables us to contribute to our communities, learn new skills and make social connections. The right education, training and support are key factors in finding and retaining quality employment. There are significant participation and achievement gaps for Māori in education and training. Wāhine Māori are more likely to be underutilised than their tāne peers and were disproportionately affected by COVID-19 job losses because they were employed in larger numbers in the most affected sectors, such as tourism, retail and hospitality. However, there are significant opportunities to increase and improve jobs and skills growth for Māori, through progressive procurement approaches and growing Māori enterprise, including increasing export activity.

## What is our goal?

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

## What are our desired high-level outcomes?

- Māori labour market outcomes recover quickly with higher participation than pre-COVID-19 levels.
- Greater Māori participation and attainment of qualifications in education and training.
- More Māori are employed in Māori firms and emerging industries requiring high skill levels.

## What progress have we made?

Through Crown funding and support we have developed a Māori-specific workstream to understand and track the current Māori employment metrics to build the resilience of the future Māori workforce, and collaborated with Hīkina Whakatutuki | Ministry of Business, Innovation and Employment on the Māori Employment Action Plan recommendations. We continue to improve employment and education outcomes for rangatahi Māori through programmes like Cadetships, Pae Aronui and Taiohi Ararau.

## Employment, Education and Training (EET)

We developed a workstream to better understand and track the impacts of the EET Ministerial Group's work programme for Māori. The workstream covers tracking EET system performance for Māori, a deep dive into a suite of Māori-focused employment programmes, and reviewing the effectiveness of existing interventions for Māori. The information collected through this mahi will help us invest better in achieving equitable outcomes for Māori.



## Cadetships

This year we supported 1,287 cadets through programmes that provide development, mentorship and training to permanent Māori staff at all career stages – surpassing our target of 1,200 cadets. Through a targeted approach, we increased the number of wāhine Māori cadets and just over half (51%) of the cadets in the 2020/21 Cadetships programme were wāhine. Cadets were supported in a wide range of industries including healthcare, construction, IT and digital, education and training. The majority (86%) of employers in 2020/21 were fully or partly Māori-owned businesses, demonstrating our support for Māori enterprise and community organisations.



**1,287** cadets

were supported through development and mentorship programmes



**51%**  
of cadets are wāhine Māori



**86%**  
of cadet employers were fully or partly Māori owned



▲ Porirua-based Ngāti Toa Rangatira has partnered with Te Puni Kōkiri to deliver a successful Cadetships programme for 38 cadets that focuses on developing the iwi and the skills of its people. Te Rūnanga o Toa Rangatira Chief Executive Helmut Modlik (pictured with four wāhine cadets), says the programme is: “a valuable addition to support our young people’s developmental and educational aspirations.” Photo credit: Josie McClutchie.

## Māori Employment Action Plan

The Employment Strategy Māori Action Plan is an overarching strategy made up of seven action plans. One of those plans is the Māori Employment Action Plan (MEAP), which Te Puni Kōkiri has been actively involved in and collaborated on with Hīkina Whakatutuki | Ministry of Business, Innovation and Employment. This will be presented to Ministers by the end of 2021.

### Rangatahi

We continue to support and invest in our rangatahi – our kaiārahi mō āpōpō (leaders of tomorrow). Pae Aronui and Taiohi Ararua are the two main programmes we run to support rangatahi wellbeing, education and employment.

#### *Pae Aronui*

Pae Aronui is a time-limited trial programme to test innovative methods to improve employment, education and training outcomes for rangatahi

Māori (aged 15-24) who are at risk of long-term unemployment. Te Puni Kōkiri published an evaluation of the first year of the programme in Here-turi-kōkā 2020.

The second-year initiatives began in Pipiri 2020 (following a slight delay due to COVID-19) and finished in Pipiri 2021. During this period, more than 270 rangatahi were engaged in programmes with over 170 rangatahi taking part in training modules. As a result, more than 130 employment opportunities were created and more than 75 re-engagements in education outcomes were reached.

The initiatives for the third and final year of Pae Aronui began in Pipiri 2021, with eight providers selected to work innovatively with 240 rangatahi to support them to achieve their employment and education goals and aspirations. Providers are working in South and West Tāmaki Makaurau

(Auckland), Kirikiriroa (Hamilton), Pari-ā-Rua (Porirua) and Te Awa Kairanga (Hutt Valley).

#### *Taiohi Ararau*

Taiohi Ararau – Passport to Life is an innovative programme that supports rangatahi Māori aged 15-24 who are not receiving a benefit and not in employment, education or training to get their essential documents (such as an IRD number and driver licence) which will assist them on their pathway to further education, training or employment. In 2020/21 six providers in Te Tai Tokerau supported up to 200 taiohi and we have seen outcomes demonstrating that taiohi are not only gaining employment or going into further training, but also graduating from Taiohi Ararau with the ability to communicate confidently, engage and interact with others, dream big and contribute positively to their whānau and communities.

### What are our achievements?

This section outlines the progress made against the goals set in *2020–24 He Takunetanga Rautaki / Strategic Intentions*.

#### Progress against four-year goals

Our goal is to increase Māori representation in education, training and employment, and address barriers to re-employment for wāhine Māori through an education system that achieves equitable outcomes for Māori. We will deliver government employment programmes effectively, equip more Māori to enter jobs, and develop policies that enable a skilled Māori workforce.

We have set up a Māori-specific workstream in the EET Ministerial Group Work Programme and were also part of a cross-agency working group to review active labour market policies. We have worked with Hīkina Whakatutuki | Ministry of

Business, Innovation and Employment to support the Employment Strategy Māori Action Plan and the Future of Work Tripartite Forum focusing on Māori and the future of work. We have also developed an understanding of the current barriers to re-employment and developed a tailored approach that delivers for Māori. These are our foundational steps towards the four-year aspirations.

The activities and achievements of the first year are setting us up for our four-year aspiration to increase Māori labour force participation, employment and education programmes that better enable the development of a skilled Māori workforce.



## Progress against one-year goals

High-Level Outcomes	Te Pae Tata (One-Year Goals)	Achievements
Māori labour market outcomes recover quickly with higher participation than pre-COVID-19 levels.	Work across government to provide greater job matching and training opportunities for Māori.	On 1 Hōngongoi 2021, Te Puni Kōkiri received cross-ministerial support and the authority to monitor the EET system through a deep dive on Māori programmes and investigate better ways for Māori to navigate the system.
	Partner with Hīkina Whakatutuki   Ministry of Business, Innovation and Employment in the development of the Employment Strategy Māori Action Plan.	Worked with Hīkina Whakatutuki   Ministry of Business, Innovation and Employment to provide recommendations on the Māori Employment Action Plan. Our recommendations focus on improving employment, education and training outcomes for Māori and contribute to the Government's Employment Strategy.
	Understand the drivers to improving Māori labour market outcomes to inform our policy advice and investment decisions.	Built our evidence base and understanding of factors that support effective pathways to improved labour market outcomes for Māori.
	Review current employment policies and initiatives to determine how they can be more effective for Māori.	Completed preparatory work for a cross-agency review that will identify the range, nature and effectiveness of existing policy interventions aimed at improving employment policies and initiatives. Te Puni Kōkiri received ministerial agreement for this mahi on 1 Hōngongoi 2021.
Greater Māori participation and attainment of qualifications in education and training.	Understand the barriers to equitable participation and achievement in education and training for Māori.	Set up a project to understand the high non-completion rates of Māori in secondary and tertiary education and training. Preliminary findings of the project are expected in Hakihea 2021.
More Māori are employed in Māori firms and emerging industries requiring high skill levels.	Partner with Māori business to develop and pilot training and employment programmes that meet the needs of social procurement key industries and provide entry level and progression opportunities.	86% of Cadetships programmes in 2020/21 were delivered by Māori-owned organisations, across a range of growth industries.
	Understand the enablers for transition into higher skilled occupations to inform our policy advice and investment decisions.	Started procurement processes to contract research, analysis and provision of information on the drivers and enablers of skills required for the future of work.



# Māori Enterprise

Māori enterprises are a significant contributor to the Aotearoa New Zealand economy and to the prosperity of whānau, hapū and iwi Māori. Māori enterprises are predominantly small and medium-sized enterprises (SMEs) that are in industries that are vulnerable to shocks to the economy, and many experience barriers in capability, services and support that would ensure they are resilient and able to take advantage of opportunities for growth.

## What is our goal?

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

## What are our desired high-level outcomes?

- Māori businesses navigate through COVID-19 economic shocks and survive and thrive.
- Māori SMEs and emerging enterprises are well supported to grow.
- Enable more proportionate participation for Māori in resilient and future focused sectors of the economy.
- Māori leadership in global indigenous collaboration is recognised as a key contributor to the renaissance in cross-border indigenous trade and investment.
- Māori champion a refined view of business success based around self-determination, intergenerational wealth creation and mobility, values-based business practices and whānau wellbeing.

## What progress have we made?

To champion the growth and opportunities for iwi and Māori businesses Te Puni Kōkiri has gathered insights, developed a cross-agency Māori Economic Resilience Strategy, engaged in the regions to gather views of the enterprise ecosystem, and supported the Progressive Procurement policy and other partnership projects.



▲ Miriana Lowrie's trans-Tasman tech company, 1Centre Ltd, is one of more than 100 employers who used Enterprise investment and the Cadetships programme in 2020/21 to improve their business and grow the careers of Māori. Here are two of the cadets growing their tech skills James Besant (Ngāti Kahungunu, Ngāti Raukawa ki Manukau and Taranaki) and Ben Bullock (Ngāti Whakaue, Te Arawa and Tainui). Photo credit: Josie McClutchie.



## Māori Economic Resilience Strategy

Te Puni Kōkiri leads the Māori Economic Resilience Strategy, a cross-agency strategy to support Māori to recover and thrive in a COVID-19 environment, build resilience to better withstand future economic shocks, and reshape the status quo to create a more sustainable, resilient and inclusive economy for Māori. The strategy consists of a suite of programmes under three pou: Skills and Workforce, Community Resilience and Infrastructure, and Enterprise. Te Puni Kōkiri is also focusing on housing, employment and enterprise which aligns with the strategy and contributes to achieving the strategy's goals.

During the year, Te Puni Kōkiri has progressed the Māori Economic Resilience Strategy through regular reporting to the Economic Chief Executives Forum, working with key agencies to identify programmes and activities, improving cross-agency data collection and reporting, and highlighting progress, gaps, and opportunities. A highlight included working with Hīkina Whakatutuki | Ministry of Business, Innovation and Employment to launch the Regional Strategic Partnerships Fund. This mahi supported our Community Resilience and Infrastructure, and Enterprise pou by providing tailored and targeted early investment criteria for whenua development and support for Māori SMEs.

## Progressive Procurement

In Whiringa-ā-Rangi 2020, the Government approved the Progressive Procurement Policy. Progressive procurement will increase supplier diversity in government procurement, effect change in government procurement processes and behaviour, and leverage greater economic outcomes for Māori. Supporting Māori businesses to participate in the economic recovery through policies such as this will have significant positive knock-on effects for employment and communities across the motu.



▲ Sisters Erana Blandford and Amy Wray started Māori catering business Puku Ora in Gisborne, aimed at creating positive change through nutritional food. The sisters also won a Te Tāhu o te Mātauranga | Ministry of Education procurement contract to supply food for the local free healthy lunches programme. Te Puni Kōkiri and the Hīkina Whakatutuki | Ministry of Business Innovation and Employment have joined forces to encourage Government agencies to procure 5% of their annual contracts to Māori businesses, just like Puku Ora.

Photo credit: Josie McClutchie

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Te Kupenga Hao Pāuaua was established by Te Puni Kōkiri and Hīkina Whakatutuki | Ministry of Business, Innovation and Employment to lead the government Progressive Procurement Policy. Over the past year, Te Kupenga Hao Pāuaua has been creating awareness of Progressive Procurement across agencies and Māori businesses, identifying and profiling those agencies that are implementing a progressive procurement approach and Māori businesses that have been awarded government contracts. From 1 Hōngongoi 2021, the government has set a target of minimum of 5% of the total number of buyer (mandated government agencies) procurement contracts to be awarded to Māori businesses.

## Whenua Māori services

During 2020/21 focused on contributing to the amendments to Te Ture Whenua Māori Act 1993 (which came into force on 6 Hui-tanguru 2021), established regional support direct to land owners through the Whenua Advisory Services in Te Tai

Tokerau, Waiariki and Tairāwhiti (representing 58% of Māori Freehold land) and developed several digital tools through a knowledge hub which provides improved access to land information and investment support.



**\$2 million**

invested in projects that seek to build capability and improve access to whenua



**1,300**

Whenua Advisory Services engagements with Māori freehold land owners



**250**

requests for support with land-use information and advice on succession planning



**550**

attendees came to 60 wānanga focusing on connecting to whenua through succession and governance capability



**20,000**

new users to the Tupu.nz website



**15,000**

users seeking information about land-use capability and options on the Tupu.nz website

## Promoting indigenous development in international trade

Te Puni Kōkiri has been working with Manatū Aorere | Ministry of Foreign Affairs and Trade on initiatives which advocate for better recognition of Māori rights and interests in international agreements, (particularly trade agreements) and collaboration with other indigenous peoples. Through input into free trade negotiations with both the European Union and United Kingdom, Te Puni Kōkiri seeks to influence increased market access for Māori exports, market diversification, future protection of

mātauranga Māori and progressive procurement. We supported collaboration with other indigenous peoples through our Indigenous Collaboration Arrangement with Australia, as well as negotiating an agreement with Canada. Te Puni Kōkiri has also been involved in the development of Te Aratini Global Indigenous Symposium as part of Expo 2020 Dubai (delayed to 2021 due to COVID-19). The symposium will bring together indigenous peoples to lead a comprehensive policy dialogue with the vision of elevating the contributions that indigenous peoples offer to solving future issues.





▲ Te Puni Kōkiri's Te Matapaeroa research report outlines the number and breadth of economically significant Māori-owned businesses and provides a clearer picture of the contribution of Māori to the wider economy. Pictured here are principals and staff of three Wellington creative Māori businesses – VAKA, Soldiers Rd Portraits, and Psychoactive Studios, from left: Jesse Armstrong, Callum Mudgway, Vienna Nordstrom, Andrew Hillstead, and Taaniko Nordstrom. Photo credit: Adrian Heke.

#### **Te Matapaeroa – research on Māori businesses**

Commissioned in 2020 by Te Puni Kōkiri, *Te Matapaeroa 2019* provided a sharper picture of Māori in business and their contribution to the wider economy. The research identified 10,200 Māori-owned businesses, eight times more than were previously recorded.

Te Puni Kōkiri is now updating this research, with *Te Matapaeroa 2020* aiming to further investigate characteristics of Māori businesses by sector and region. The new research will provide a pre-COVID-19 baseline of the number of Māori businesses in Aotearoa New Zealand and will also examine the number of Māori businesses over time.

#### **Māori enterprise ecosystem review**

As part of the Enterprise pou of the Māori Economic Resilience Strategy, Te Puni Kōkiri has been working towards facilitating regional workshops with Māori businesses and self-employed Māori entrepreneurs to understand their views of the enterprise ecosystem. During the past year, we have been working on completing the design of the workshops for delivery in late 2021. The insights gained will be critical in realising our high-level outcomes, particularly enabling

participation for Māori and realigning enterprise investment with resilient and future-focused sectors of the economy. These insights will be critical in informing our evidence base on the Māori business economy, for the eventual Hui Taumata (national Māori business summit) in 2023.

#### **Māori business growth investments**

Through the Māori Business Growth Fund, Te Puni Kōkiri offers specialist services targeting Māori enterprises that have a willingness and ability to grow. During 2020/21 more than 280 businesses received funding and support from our network of regionally located enterprise advisors.

This included increased support to Māori tech businesses to scale up and attract external investment. We had noticed that several of these businesses were not supported through the ecosystem as they had outgrown seed funding but were not yet ready for venture capital investment. In order to attract further investment, they required specialised capability support. Through the Māori Business Growth Fund, we were able to identify and support eight scale-up tech businesses and as a result, a number of these businesses went on to attract external investment.

## What are our achievements?

This section outlines the progress made against the goals set in *2020–24 He Takunetanga Rautaki / Strategic Intentions*.

### Progress against four-year goals

Our four-year goals are to champion growth and opportunities for iwi and Māori business, including leading social procurement reforms.

Te Puni Kōkiri supported the establishment of a Māori business helpline, connected Māori SMEs to recovery opportunities such as the Provincial Growth Fund (PGF), and provided more targeted advisory and financial access to SMEs with scale-up potential to improve their capability, including earlier stage digital/technology enterprises. We reported regularly to Economic Chief Executives on progress made against the Māori Economic Resilience Strategy, continued base line data

and insights work on Māori businesses, and initiated and advanced indigenous collaboration arrangements internationally.

The activities and achievement of the 2020/21 year are setting us up for our four-year goals of encouraging Māori leadership in global indigenous collaboration, having a stronger Māori voice and increased recognition of te ao Māori within Brand Aotearoa NZ. This also includes supporting Māori SMEs, entrepreneurs and whānau enterprise to emerge, grow and navigate successfully through the COVID-19 economic shocks towards enhanced productivity and future resilience.

### Progress against one-year goals

High-Level Outcomes	Te Pae Tata (One-Year Goals)	Achievements
	Māori SMEs have access to responsive advice and support in the wake of COVID-19.	Through the Māori Business Growth Fund, Te Puni Kōkiri invested \$200,000 to support the 0800 Poutama helpline. Around 300 Māori SMEs have accessed this COVID-19 response support and 800 Māori SMEs accessed the Regional Business Partners COVID-19 response support.
Māori businesses navigate through COVID-19 economic shocks and survive and thrive.	Māori SMEs are connected to recovery opportunities like the Provincial Growth Fund and Infrastructure Reference Group regional recovery projects.	Through our brokering role, Te Puni Kōkiri assisted Māori businesses to access Poutama Trust (a PGF investment). Since November 2020 Poutama delivered \$4.6 million in PGF funding to 74 regionally based Māori SME with grants of \$15,000-\$100,000. We have also invested significantly through PGF funding in marae refurbishment projects lifted revenue for Māori trade businesses who were contracted for these projects.



High-Level Outcomes	Te Pae Tata (One-Year Goals)	Achievements
Māori SMEs and emerging enterprises are well supported to grow.	The enterprise and business support ecosystem is reviewed for its ability to meet the needs of Māori businesses.	The ecosystem review has begun by engaging businesses and self-employed entrepreneurs through regional workshops. These engagements meet the needs of Māori businesses as they create opportunities to share and discuss the challenges the Māori business community is facing in the COVID-19 environment and other gaps and barriers which limit start-up, growth, and economic resilience.
	Māori SMEs have greater access to capability and capacity improvements.	Since Whiringa-ā-Rangi 2020, 74 regionally based pākihi Māori have accessed PGF grants through Poutama, creating a forecasted 254 jobs.  The Māori Business Growth Fund received additional funding, where we were able to provide capability support to Māori SMEs with scale-up potential industries that are relatively new and growing fast (sunrise industries).
	Champion and monitor government progress against the Māori Economic Resilience Strategy.	Te Puni Kōkiri reported regularly to Economic Chief Executives on Māori Economic Resilience Strategy progress and key work areas. Te Puni Kōkiri worked with Hīkina Whakatutuki   Ministry of Business, Innovation and Employment to launch the Regional Strategic Partnerships Fund including providing tailored and targeted early investment criteria for whenua development and support for Māori SMEs. We advanced our understanding of the impact of programmes for Māori under the EET.  Significant progress has been made to improve data sharing and data collection to support the reporting against Māori Economic Resilience Strategy indicators.
	Continue base-line data and insights work on Māori Business and release Te Matapaeroa 2020.	Published <i>Te Matapaeroa 2019</i> report. The second study, <i>Te Matapaeroa 2020</i> , is on track.
	Support a Hui Taumata and a re-invigoration of He Kai Kei Aku Ringa Crown-Māori Economic Development Strategy.	Hui Taumata is currently envisaged for 2023. Te Puni Kōkiri provided advice in support of the Māori Economic Development Advisory Board strategic refresh, with ministerial engagement continuing into 2021/22.

High-Level Outcomes	Te Pae Tata ( One-Year Goals )	Achievements
	<p>Māori businesses are recognised key stakeholders and participants in regional recovery plans.</p>	<p>Māori businesses in the trades and construction sectors successfully accessed the PGF and the creative entrepreneurs and retail businesses transitioned from public markets to online retail, with support from the Building Sustainable and Resilient Communities Fund.</p>
Enable more proportionate participation for Māori in resilient and future focused sectors of the economy.	<p>Re-align Te Puni Kōkiri enterprise investment and operational approach to support enterprising whānau and start-ups, venture-ups and technology driven scale-ups.</p>	<p>Increased collaboration across Te Puni Kōkiri to reduce duplication of services to Māori businesses and focus on bespoke models of investment.</p> <p>Developed an operational approach for supporting new/emerging businesses via training, coaching and investment where appropriate.</p>
	<p>Ensure Māori engagement, governance, and commercial participation in the evolved regional economic development strategy (PRISM), the Industry Strategy and Industry Transformation Plan, is effective and enduring.</p>	<p>Worked closely with Hīkina Whakatutuki   Ministry of Business, Innovation and Employment to facilitate Māori participation in regional strategic partnerships and the Industry Transformation Plan.</p>
	<p>Re-open or otherwise replace the Māori Digital Technology Development Fund (Ka Hao) to support high value jobs and enterprise growth.</p>	<p>The Ka Hao Investment Fund has been closed during 2020/21. A decision regarding the future of the fund is still to be made.</p>

High-Level Outcomes	Te Pae Tata (One-Year Goals)	Achievements
<p>Māori leadership in global indigenous collaboration is recognised as a key contributor to the renaissance in cross-border indigenous trade and investment.</p>	<p>Initiate and advance indigenous collaboration arrangements with Australia, Canada and Chinese Taipei.</p>	<p>Continued to participate in negotiations with Canada to draft the Canada/Aotearoa New Zealand Indigenous Collaboration Arrangement.</p> <p>Completed joint review of Chapter 19 – 'Cooperation on Indigenous Issues' under ANZTEC<sup>2</sup> with the Council of Indigenous Peoples (Chinese Taipei).</p>
	<p>Work with public sector agencies and Māori stakeholders to promote indigenous development in international trade fora.</p>	<p>Collaborated with Manatū Aorere   Ministry of Foreign Affairs and Trade on the Australian Indigenous Collaboration Arrangement and began negotiations with Canada on a collaboration arrangement; free trade agreement negotiations with both the EU and UK; and developing Te Aratini Global Indigenous Symposium.</p>
<p>Māori champion a refined view of business success based around self-determination, intergenerational wealth creation and mobility, values based business practices and whānau wellbeing.</p>	<p>Champion a stronger Māori voice and increased recognition of Te Ao Māori within the NZ Story.</p>	<p>Actively participated at both governance and operational levels in the NZ Story Te Ātea project to refresh Brand NZ's underlying brand values and the value proposition, working with key Māori stakeholders and advisors.</p>

<sup>2</sup> Agreement between New Zealand and the separate Customs Territory of Taiwan, Penghu, Kinmen, and Matsu on Economic Cooperation



# Te Whare o te Reo Mauri Ora and Broadcasting

Te Whare o te Reo Mauri Ora describes an active partnership with iwi and Māori to support the revitalisation of te reo Māori. It recognises te reo Māori as a taonga of iwi and Māori, and Government's commitment to actively protect and promote the language under Te Ture mō Te Reo Māori 2016.

Ensuring te reo Māori me ngā tikanga is vibrant within Aotearoa New Zealand reflects the connection of language and culture as integral to the wellbeing of Māori, and they are a central component of the broader cultural identity and heritage of Aotearoa New Zealand.

Te Puni Kōkiri, working with Te Taura Whiri i te Reo Māori (Māori Language Commission) and the wider Government, has the key role of creating, maintaining and supporting the societal conditions for te reo Māori to thrive as a living language.

Māori media is a powerful mechanism for realising the goals within Te Whare o te Reo Mauri Ora. It elevates the status of te reo Māori me ūna tikanga, tells Māori stories, and reflects Māori perspectives, with broad public exposure. Te Puni Kōkiri ensures the right policy settings, structures, and funding are in place so that Crown-funded Māori media entities, independent Māori content producers, and iwi media providers can deliver engaging content to diverse audiences across a full range of platforms.

## What is our 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.

## What are our desired high-level outcomes?

- Te reo Māori me ūna tikanga continues to grow and be healthy and vibrant.
- Māori perspectives and Māori language flourish through increased focus in Māori and mainstream broadcasting.

## What progress have we made?

To enhance the growth of a healthy and vibrant te reo Māori me ngā tikanga we supported the planning and commissioning of Maihi Karauna, partnered with Te Mātāwai regarding the review of Te Ture mō Te Reo Māori 2016 and Te Whare o te Reo Mauri Ora. We also supported and advised on sustainable funding for the Māori media sector as well as supporting the revitalisation of marae as centres of Māori identity and mātauranga.

## Te Whare o te Reo Mauri Ora

We worked collaboratively with Te Mātāwai to develop shared objectives for Te Whare o te Reo Mauri Ora to concentrate our efforts on cross-cutting issues and joint actions to achieve systematic change. We actively contributed to the alignment of a shared research and monitoring and evaluation work programme for Te Whare o te Reo Mauri Ora including a refresh of the terms of reference for Te Rangakura (Shared Research, Data, Monitoring and Evaluation group). We commenced work on updating the Shared Data Plan.





▲ Te Puni Kōkiri is committed to the support and revitalisation of te reo Māori in partnership with iwi and Māori. A tamaiti shows his support at a Te Wiki o te Reo Māori parade in Hamilton. Photo credit: Rawhitiroa Photography.

#### **Review of Te Ture mō Te Reo Māori 2016**

Together with Te Mātāwai, we developed the terms of reference for the review of Te Ture mō Te Reo Māori 2016 and established a joint project review team. The terms of reference is underpinned by Te Whare o te Reo Mauri Ora, including a focus area that will consider the Māori Crown partnership at a strategic and operational level and potential opportunities to strengthen it.

#### **Maihi Karauna**

We supported the development of the evaluation plan for the Maihi Karauna and commissioned an update of the Maihi Karauna Indicators Report. We successfully secured \$14.8 million over four years in Budget 2021 to support Te Taura Whiri i te Reo Māori in its role to coordinate and monitor the implementation of the Maihi Karauna.

We also completed scoping work on a tool to realise greater value from te reo Māori within the Living Standards Framework and worked with Waikato-Tainui and sector agencies on an approach for He Rā Maumahara 2021 as part of the Te Pūtake o te Riri kaupapa.

#### **Oranga Marae**

Oranga Marae is delivered in partnership with Te Tari Taiwhenua | Department of Internal Affairs. This mahi supports the physical and cultural revitalisation of marae as centres of Māori identity and mātauranga. Our kaimahi engaged with marae across Aotearoa New Zealand providing advice and guidance to access funding and support to achieve their marae development aspirations. As a result, 26 marae development plans were completed, 60 marae received technical and feasibility support and 38 marae were funded for capital works and cultural implementation. In addition, we linked iwi, hapū and whānau to broader funding opportunities, including marae connectivity, COVID-19 resilience, preservation of mātauranga, and emergency preparedness, so our marae can continue to uplift te ao Māori through uncertain times.



Te Puni Kōkiri secured funding in Budget 2021 that supports the production of innovative, local Māori media content by independent producers, Māori Television and iwi radio stations. A Māori Broadcasting Advisory Panel has been appointed to provide practical solutions for Māori broadcasting and media into the future. Photo credit: Adrian Heke.

### Māori media and broadcasting reforms

Te Puni Kōkiri has actively supported the Māori Broadcasting Advisory Panel in the development of advice on sustainable funding and the case for change for the Māori media sector. We also worked with Manatū Taonga | Ministry for Culture and Heritage to develop objectives for Māori and mainstream public media contributions to te reo Māori and ongoing opportunities for collaboration

between Māori and public media reform. We successfully secured funding in Budget 2021 that supports the production of innovative, local Māori media content by independent producers, Māori Television and iwi radio stations. This funding supports the sustainability of the wider Māori media sector and the delivery of the Maihi Karauna.

### What are our achievements?

This section outlines the progress made against the goals set in 2020–24 *He Takunetanga Rautaki / Strategic Intentions*.

#### Progress against four-year goals

Our four-year goals in this focus area aim to support the growth of a healthy and vibrant te reo Māori me ūna tikanga with a focus on modernising the Māori media and broadcasting sector.

Te Puni Kōkiri developed the terms of reference and supported the steering group for review of Te Ture mō Te Reo Māori 2016 legislation, completed scoping work on a tool that will help realise greater value from te reo Māori within the Living Standards Framework, worked collaboratively with Te Mātāwai and key Maihi Karauna agencies to develop shared priorities for Te Whare o te Reo

Mauri Ora, and supported the Māori Broadcasting Advisory Panel to provide advice to te Minita Whanaketanga Māori on sustainable funding for Māori media content.

The progress on activities made in 2020/21 sets us up for our four-year goals which ensure the Māori voices are heard across all media sectors using innovative approaches in an era of digital convergence, and improve the health of the partnership in te reo Māori revitalisation including developing shared priorities for Te Whare o te Reo Mauri Ora.



## Progress against one-year goals

High-Level Outcomes	Te Pae Tata (One-Year Goals)	Achievements
Te Reo Māori me ūna tikanga continues to grow and be healthy and vibrant.	Ensure te reo me ngā tikanga Māori is included in government's policy development and service design.	<p>Terms of reference co-developed with Te Mātāwai for review of Te Ture mō Te Reo Māori 2016. Includes a focus area that will consider the Māori Crown partnership at a strategic and operational level and potential opportunities to strengthen it.</p> <p>Progressed work on prototyping a conceptual modelling tool that will realise greater value from te reo Māori within the Living Standards Framework.</p>
	Evaluate the health of the partnership in undertaking te reo Māori revitalisation.	<p>Supported the steering group for the review of Te Ture mō Te Reo Māori 2016 as well as the evaluation for assessing the health of the partnership to help inform the review.</p>
	Establish shared strategic priorities for Te Whare o te Reo Mauri Ora.	<p>Worked collaboratively with Te Mātāwai to develop shared objectives for Te Whare o te Reo Mauri Ora to concentrate our efforts on cross-cutting issues and joint action to achieve systematic change.</p>
	Progress enabling policy settings that will position the Māori media sector to deliver in an era of digital convergence.	<p>Worked with Manatū Taonga   Ministry for Culture and Heritage to develop draft shared objectives for Māori and mainstream public media in relation to government obligations to te reo Māori, and to further support ongoing collaboration opportunities between Māori and public media reform.</p>
Māori perspectives and Māori language flourish through increased focus in Māori and mainstream broadcasting.	Progress funding allocation to Māori broadcasting to impact long-term shifts for te reo Māori me ūna tikanga.	<p>Supported the Māori Broadcasting Advisory Panel to provide advice to the Minister on sustainable funding for Māori media content.</p> <p>Progressed Budget 2021 initiatives which invested a further \$10.5 million per annum in Māori broadcasting.</p>



## Te Pae Tawhiti: Wai 262

Wai 262 issues are complex and multifaceted, encompassing topics as diverse as natural resources, te reo Māori, and intellectual property. A common thread is the ability of Māori to act as kaitiaki for mātauranga Māori and taonga.

A comprehensive partnership approach to the protection, development and use of mātauranga Māori (through Māori boarding schools) and taonga will help unlock the economic, social and cultural potential of te ao Māori, inclusive of the whole of Aotearoa New Zealand.

Touching on matters of great importance to Māori and the Māori Crown relationship, this mahi offers

a unique opportunity to partner with Māori and, together, 'learn by doing'. Tackling Wai 262 issues in this way has the potential to fuel innovation, strengthen national identity, and enhance our international reputation, as well as deliver direct benefits to Māori.



▲ Rangatahi students are supported in their studies, te reo and tikanga Māori at Victoria University's Te Herenga Waka Marae in Pōneke. The Wai 262 kaupapa supports the protection of flora, fauna and, just as importantly, Māori culture. Photo credit: Adrian Heke.



## What is our goal?

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

## What are our desired high-level outcomes?

- The government's engagement and response to Wai 262 issues is consistent, coherent and coordinated.
- Māori-to-Māori conversations about future joint work programmes continue to advance.

## What progress have we made?

We are progressing towards realising the economic benefits of our indigenous culture and identity by developing a whole-of-government programme, working with Te Taumata Whakapūmau (the original Wai 262 claimants' representative rōpū) to enable Māori conversations with the Crown, and supporting mātauranga Māori. We also support mātauranga Māori through specific initiatives such as the successful budget bid to improve the infrastructure of Māori boarding schools.

### Government's engagement and response to Wai 262

Te Puni Kōkiri has developed a whole-of-government work programme to take the next significant steps in realising the economic and other benefits of our indigenous culture and identity. It provides the opportunity for government agencies, Māori and other key stakeholders to build ways to better protect, promote and preserve taonga and mātauranga Māori.



▲ Te Pae Tawhiti: Wai 262 is a work programme to better protect, promote and preserve taonga and mātauranga Māori. Photographed is Lily Manuel-Lima collecting watercress in Ruatoria on the East Coast. Photo credit: Josie McClutchie.

### Māori-ki-te-Māori conversations

Te Taumata Whakapūmau are leading the discussions on how Māori would like to work with the Crown on the matters through the Wai 262 claim in a sustained manner that is *tika* and *pono*.

### Māori boarding schools funding

Māori boarding schools play a critical role in promoting mātauranga Māori. They represent an important Māori cultural institution with a long tradition of producing Māori leaders. We supported a successful budget bid of \$20 million over two years through Budget 2021 to improve the infrastructure of Aotearoa New Zealand's four remaining boarding schools – Hukarere Girls' College, St Joseph's Māori Girls' College, Te Aute College and Hato Pāora College. We have undertaken foundational policy work which will guide the upcoming implementation and ensure schools can continue to house, educate and manaaki rangatahi in their care.

## What are our achievements?

This section outlines the progress made against the goals set in *2020–24 He Takunetanga Rautaki / Strategic Intentions*.

### Progress against four-year goals

The four-year aspirations are to ensure that government's engagement and response to Wai 262 issues are consistent and coordinated to empower Māori to act as kaitiaki for mātauranga Māori and taonga on diverse and multifaceted issues like natural resources, te reo Māori and intellectual property.

Our first-year achievements include working with a network of agencies to establish key focus areas, developing indigenous collaboration agreements and establishing ways for Māori and the Crown to partner. This is progressing us towards our long-term goals as we are building strong foundations to lead a whole-of-government work between the Crown and Māori to give effect to *Ko Aotearoa Tēnei (Wai 262)*.

### Progress against one-year goals

High-Level Outcomes	Te Pae Tata (One-Year Goals)	Achievements
The government's engagement and response to Wai 262 issues is consistent, coherent and coordinated.	Government agencies are actively engaged with their responsibilities as part of whole-of-government work on Wai 262 issues.	Established key focus areas for the network of agencies who are leading significant mahi relating to Wai 262.
	Māori Crown joint work on early opportunities to address Wai 262 issues in specific locations is underway.	Contributed to the establishment of Te Ara Whānui Research Centre and its project <i>Ko Ngāti Kuri Tēnei</i> .
	At least two key areas of current government work are consistently addressing Wai 262 issues.	Established processes that will enable us to continue our work on key mahi that addresses Wai 262, in particular, the development of indigenous collaboration agreements and review of Te Ture mō Te Reo Māori Act 2016.



High-Level Outcomes	Te Pae Tata (One-Year Goals)	Achievements
The government's engagement and response to Wai 262 issues is consistent, coherent and coordinated.	Initiatives and joint work that address Wai 262 issues have adequate investment.	Budget 2020 provided funding for \$6.5 million over two years to enable the initial stages of Wai 262. This has enabled the Crown and Māori to resource the progression of this mahi.
	Approaches to engaging with mātauranga Māori are better coordinated across agencies.	Established a cross-agency mātauranga Māori group to better understand capacity and capability across government agencies. Once released, the work programme for Te Pae Tawhiti will provide a clear roadmap for coordinating mātauranga Māori across government agencies.
Māori-to-Māori conversations about future joint work programmes continue to advance.	Māori-ki-te-Māori conversations about how to best partner with the Crown on Wai 262 issues are well underway.	Te Taumata Whakapūmau have been resourced to lead Māori-ki-te-Māori conversations about how to best partner with the Crown.
	Te Taumata Whakapūmau are supported as kaitiaki of the Crown Māori process.	Established processes for Te Puni Kōkiri and Te Taumata Whakapūmau to work more closely together.



# Te Taiao

Natural resources are fundamental to the cultural, social and economic wellbeing of Māori. Māori and iwi have a partnership role in the governance and management of natural resources and the response to climate change, to strengthen Māori economic and community resilience.

Te Puni Kōkiri provides a te ao Māori perspective to policy advice on Māori rights and interests on environmental, whenua and resource management issues. Through our participation we ensure that Māori are part of decision-making, that systems are equitable and responsive to mātauranga, kawa and tikanga Māori, and that solutions are sustainable now and into the future.

## What is our goal?

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

## What are our desired high-level outcomes?

- Whānau, hapū, and iwi Māori businesses are well positioned to manage the impacts of climate change.
- Ensure any Resource Management Act reforms are focused on enhancing intergenerational wellbeing for Māori.
- Ensure equitable access and allocation of freshwater for whānau, hapū and iwi Māori.

## What progress have we made?

We are ensuring Māori rights and interests in environmental issues are protected through active advice and influencing the current legislative work in the natural resources and environment sector.

### Resource Management Act reforms

The Government has decided to repeal the Resource Management Act 1991 and replace it with new environmental and planning policy and legislation. In Poutū-te-Rangi 2021, Cabinet agreed that the reforms will give proper recognition to the principles of Te Tiriti o Waitangi and provide greater recognition of te ao Māori including mātauranga Māori. Changes under the reform include:

- receiving public consultation on the Natural and Built Environments Bill
- beginning development of the Strategic Planning Act, which provides the settings for partnership and planning arrangements at a regional level
- developing a National Adaptation Plan for Climate Change (as part of the Climate Change Adaption Act), where Te Puni Kōkiri is focusing on developing community resilience and wellbeing.

Advice from Te Puni Kōkiri supports the Minister for Māori Development in ministerial decision-making on resource management law reform through the Ministerial Oversight Group. In conjunction with the Manatū Mō Te Taiao | Ministry for the Environment and Māori collectives, we develop Māori policy and enhance Māori participation within the new resource management system, for example the te ao Māori concept Te Oranga o te Taiao is included in the exposure draft of the Natural and Built Environments Bill.



## Improving whenua rights through legislation

Two whenua-related bills were passed this financial year:

- Local Government (Rating of Whenua Māori) Amendment Act 2021 supports the provision and development of housing on Māori land, and modernises rating legislation affecting Māori land.
- Te Ture Whenua Māori (Succession, Dispute Resolution, and Related Matters) Amendment Act 2020 includes a suite of amendments to Te Ture Whenua Māori Act designed to:
  - enhance the intergenerational wellbeing of owners of Māori land
  - simplify the complexity that owners of Māori land encounter when engaging with the Māori Land Court
  - promote the efficient operation of the Māori Land Court
  - ensure that the Māori land tenure system is fit for purpose.

## Lending a te ao Māori perspective

Te Puni Kōkiri provides advice on policy across government that brings a distinctly Māori view to relationships with te taiao and aims to elevate Māori voices and needs within this context. In 2020/21, we have:

- advised Manatū Mō Te Taiao | Ministry for the Environment on the Emissions Reduction Plan and the proposed emissions budgets under the Climate Change Response (Zero Carbon) Amendment Act
- responded to the report of the independent Climate Change Commission on achieving net zero emissions by 2050
- drafted plans for climate change mitigation (emissions reduction) and adaptation (National Adaptation Plan).

## Ahuwhenua Trophy

Te Puni Kōkiri is a platinum sponsor of the Ahuwhenua Trophy. Created by Lord Bledisloe and Sir Āpirana Ngata and first awarded in 1933, the trophy is the most prestigious award for excellence in Māori farming. The objective is to encourage Māori farmers to improve their land and their overall farming position with an emphasis on sustainability. The 2021 winner was organic dairy farm Tataiwhetu Trust located in the Ruatoki Valley south of Whakatāne.



▲ Tataiwhetu Trust won the Ahuwhenua Trophy - Excellence in Māori Farming Award. Trust chair Paki Nikora and finalist Farm 2IC Tomika Brown hold the Trophy together. Photo credit: John Cowpland at Alphapix.

## What are our achievements?

This section outlines the progress made against the goals set in *2020–24 He Takunetanga Rautaki / Strategic Intentions*.

### Progress against four-year goals

Our four-year focus is to ensure that whānau, hapū and iwi Māori business are aware of and can manage the impacts of climate change, policy advice carries a te ao Māori perspective to ensure any Resource Management Act (RMA) reforms are focused on enhancing intergenerational wellbeing for Māori and freshwater access and allocation are equitable.

Our involvement across the public sector in the development of policies and a Māori specific

response to RMA reforms and the Natural and Built Environments Bill are steps in the right direction to progress towards the four-year goals.

We are on track to realise our four-year goals, as we continue to place the voice of Māori in the centre of legislative and policy discussions, support Māori to understand the impact of climate change and ensure there is equitable access to and allocation of freshwater for whānau, hapū and iwi Māori.

### Progress against one-year goals

High-Level Outcomes	Te Pae Tata (One-Year Goals)	Achievements
Whānau, hapū, iwi and Māori businesses are well positioned to manage the impacts of climate change.	Māori understanding of te taiao informs our policy advice and investment decisions.	<p>Created and supported the development of Māori-specific policies and plans.</p> <p>Ensured distributional impacts of a policy or investment on different populations are understood.</p>
	Increased understanding of how climate change will affect Māori resilience.	<p>Worked with agencies to ensure the government response to the Climate Change Commission's report adequately accounts for Māori-specific recommendations.</p>
	Increased capability and capacity to meet climate change impacts.	<p>Scoped a National Adaptation Plan that will set out how we will adjust to climate change.</p>



High-Level Outcomes	Te Pae Tata (One-Year Goals)	Achievements
Ensure any RMA reforms are focused on enhancing intergenerational wellbeing for Māori.	<p>Increased understanding of RMA capacity and capability needs for Māori.</p>	<p>Completed a 2020 refresh of the 2012 Kaitiaki survey. The survey asks iwi and hapū how they are involved in natural resource management, including Resource Management Act processes.</p>
	<p>Influence policy development to:</p> <ul style="list-style-type: none"> <li>● promote capacity and capability building for Māori to engage effectively in the new system</li> <li>● enable Māori to exercise kaitiakitanga over natural resources</li> <li>● allow Māori to fulfil governance and partnership roles</li> <li>● Mātauranga / Te Ao Māori have an equal standing to western science.</li> </ul>	<p>Provided policy advice on the Natural and Built Environments Bill. The Ministerial Oversight Group has agreed to include a clause which emphasises that a te ao Māori concept (Te Oranga o te Taiao) is a central part of the purpose of the Act. The Act will also require persons exercising powers and functions to give effect to the principles of Te Tiriti o Waitangi.</p>
Ensure equitable access and allocation of freshwater for whānau, hapū, and iwi Māori.	<p>Increased government capability to understand and respond to the rights and interest of Māori in freshwater.</p>	<p>Provided support for inclusion of the iwi/Māori Collectives (Freshwater Iwi Leaders Group and others) to actively participate in policy development across the freshwater rights and interests including access and allocation.</p> <p>Provided advice to Te Tari Taiwhenua   Department of Internal Affairs on four Cabinet papers pertaining to the Three Waters reform.</p>
	<p>Policy development gives effect to the principles of the Treaty of Waitangi.</p>	<p>Held an internal wānanga to grow a greater awareness of the many Māori concepts currently used across government in policy. Respected practitioners Carwyn Jones, Rob McGowan and Tā Wira Gardiner led the discussions.</p>



# Whānau-centred Approaches

Whānau Ora is a culturally embedded and holistic approach to achieving whānau wellbeing. There is considerable evidence that conventional service delivery does not work for Māori. Whānau Ora has been shown to be an effective and transformative approach to support whānau to meet their needs and achieve their aspirations. Within an overall Whānau Ora approach there are two key components that drive improved outcomes for Māori: Whānau Ora commissioning, and broader whānau-centred approaches to inform government policy and service delivery.

## What is our goal?

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

## What are our desired high-level outcomes?

- Strengthen the delivery of outcomes for, and accountability to, whānau through Whānau Ora.
- Increased cross-agency collaboration, commitment, and investment in Whānau Ora.

## What progress have we made?

To ensure that whānau, hapū and iwi have autonomy to achieve positive whānau outcomes we have advised and influenced policies and work programmes to deliver localised commissioning to achieve wellbeing outcomes. We also expanded the influence of whānau-centred approaches across government, for example through our mahi on the Joint Venture for Family Violence and Sexual Violence, and initiatives such as Ngā Tini Whetū and Paiheretia te Muka Tāngata. Over the past year, and in the recent COVID-19 environment, the rapid

mobilising of community support by Whānau Ora commissioning agencies continues to demonstrate the strengths of the Whānau Ora approach, including its agility and ability to respond to and address the needs of whānau in remote places.

## Whānau Ora

The vision for Whānau Ora is that by 2040:

- whānau are prospering, healthy, wealthy, and happy
- government's role is minimised in the lives of whānau
- whānau, hapū, iwi and Māori have autonomy and control over the resources that support them to achieve positive whānau outcomes.

While the vision stretches over the far horizon, Te Puni Kōkiri has begun to lay the groundwork for these changes through a localised commissioning review, developing whānau-centred initiatives and strengthening Whānau Ora data and analytics.

### *Localised commissioning review*

The independent review of Whānau Ora in 2018, *Tipu Mātoro ki te Ao*, recommended more targeted commissioning at a local level to move resources and decision-making closer to whānau.





▲ Te Puni Kōkiri has a responsibility for monitoring other Government agencies and oversight of Whānau Ora commissioning agencies to achieve whānau wellbeing. The Government recognises that lifting wellbeing outcomes for whānau, hapū iwi and Māori is a system responsibility. Photo credit: Adrian Heke.

Three localised commissioning initiatives have been established and an early evaluation found that the initiatives are progressing as intended and that localised commissioning appears to be well suited to smaller, rural communities. There is current kōrero on the future focus of Whānau Ora which is shaped around the opportunities found in the evaluation. These opportunities include investing in infrastructure and capability to support the implementation and testing of localised commissioning and streamlining bureaucracy while maintaining shared accountability.

#### *Strengthening data and analytics*

Te Puni Kōkiri is taking an enterprise-wide approach to uplift our data and analytics capability. The delivery of Whānau Ora data and analytics initiatives is a key priority. This supports the collection and reporting of data and information to understand and evaluate the impact of interventions. Te Puni Kōkiri receives quarterly and annual data on whānau engagement from each of the three

commissioning agencies. This data presents an excellent opportunity to develop actionable insights on whānau outcomes at a summary level.

#### *Ngā Tini Whetū*

Ngā Tini Whetū is a cross-agency initiative focused on strengthening whānau and improving the safety and wellbeing of tamariki. We have been working closely with Oranga Tamariki, Te Kaporeihana Āwhina Hunga Whara | Accident Compensation Corporation and Te Pou Matakanā (trading as the Whānau Ora Commissioning Agency) to develop this early intervention approach.

This year we carried out a formative evaluation of Ngā Tini Whetū which highlighted that the public service is maturing in how it supports and embeds Whānau Ora and that Māori, communities and the Crown are sharing common goals and aspirations for tamariki and whānau. Ngā Tini Whetū is now fully operational, and a comprehensive evaluation of the initiative will be undertaken next year.



▲ As part of Paiheretia te Muka Tāngata, a new kaiarataki navigator workforce is working with tāne in Hawke's Bay and Northland Corrections, to support them to connect with their whānau, live healthy positive lives and reduce their chances of reoffending.

At the Northland launch of this Whānau Ora approach are: Tai Tokerau co-design participants Barney Mackie, Thereza Clark, Taipari Munro, Te Hau Ora o Ngāpuhi Jay Hepi and Minister for Whānau Ora Peeni Henare.

### *Paiheretia te Muka Tāngata*

Paiheretia te Muka Tāngata (Uniting the Threads of Whānau) draws on the strengths of the Whānau Ora approach to improve outcomes for whānau engaged in the Corrections system. Te Puni Kōkiri is jointly leading this kaupapa with Ara Poutama Aotearoa | Department of Corrections and Te Manatū Whakahiato Ora | Ministry of Social Development in partnership with Māori. The kaupapa is being piloted in Te Matau-a-Māui (Hawke's Bay) and Te Tai Tokerau (Northland).

We have also partnered with Ara Poutama Aotearoa | Department of Corrections to contract an independent kaupapa Māori evaluator Karearea Institute for Change to evaluate the performance success, and impact of Paiheretia te Muka Tāngata.

### **The Joint Venture for Family Violence and Sexual Violence**

Te Puni Kōkiri is one of 10 agencies contributing to the work of the Joint Venture for Family Violence and Sexual Violence (FHSV). The role of Te Puni Kōkiri is to support policy development drawing on our insights and experiences through our rohe footprint, and in leading and administering bespoke whānau-centred initiatives.

Budget 2021 included funding for Vote Māori Development as part of a wider FHSV package, doubling the investment in whānau-centred facilitation services for FHSV. In Pipiri 2021, funding for the whānau-centred facilitation initiative was allocated to four providers to undertake prevention activities. The additional budget funding will enable providers to plan and co-design some short-term prototypes in their communities for testing over the next year. This will allow for long-term positioning of additional and ongoing activities.

## What are our achievements?

This section outlines the progress made against the goals set in 2020–24 *He Takunetanga Rautaki I Strategic Intentions*.

### Progress against four-year goals

The four-year goals for this focus area aim to enhance whānau-centred approaches through robust tools, engagements and surveys that will effectively reflect the voice of whānau, hapū and iwi and improve the management and capability of Whānau Ora through improved accountability and accessibility, and data and analytics capability. Te Puni Kōkiri is working to expand the inter-agency investment in Whānau Ora and use of whānau-centred approaches.

We have laid the foundations for having an improved data and analytics capability, investing in co-designing solutions, and localised

commissioning. In addition, the launch of Paiheretia te Muku Tāngata, Ngā Tini Whetū and an increase in funding (Budget 2021) for the Family Violence and Sexual Violence Joint Venture mahi, set us up well for advocating and achieving a holistic approach for whānau wellbeing across the public sector.

We will use these pillars of progress to implement a strategic approach to whānau-centred policies, services and continuous improvements by capturing the voice of the whānau through a partnership model.

### Progress against one-year goals

High-Level Outcomes	Te Pae Tata (One-Year Goals)	Achievements
Strengthen the delivery of outcomes for, and accountability to, whānau through Whānau Ora.	Confirm the strategic direction for Whānau Ora.	Te Minita mō Whānau Ora confirmed the vision, strategy and plan for the future and strengthening of Whānau Ora. Te Puni Kōkiri has laid the foundations for improving outcome measures and responsiveness to whānau as well as parameters for a work programme (through a roadmap). Cabinet agreement for this mahi is due in the second quarter of 2021/22.
	Consider kaitiaki/governance arrangements that support the strategic direction.	
	Develop data and analytics capability for Whānau Ora investments which can be shared across government.	Completed the Whānau Ora provider dashboard (using Power BI). The dashboard will be publicly available on the Te Puni Kōkiri website in the second quarter of 2021/22.

High-Level Outcomes	Te Pae Tata (One-Year Goals)	Achievements
Strengthen the delivery of outcomes for, and accountability to, whānau through Whānau Ora.	Sharpen the approach to influencing other government agencies to adopt /invest in whānau-centred policy approaches.	Worked to secure increased funding from Budget 2021 for whānau-centred facilitation as part of the Family Violence and Sexual Violence (FVSV) transformation package. This is intended to be transferred from Te Puni Kōkiri into the FVSV system in 2023/24.
	Support whānau by implementing new commissioning approaches and strengthening the service offering to support whānau aspirations.	Ensured additional funds are secured through the Budget 2021 process to enable our whānau-centred facilitation providers to identify their own prevention activities. The funding will enable providers to plan and co-design some short-term prototypes in their communities for testing over the next year. This will enable them to position for additional and ongoing activities as we move to a longer-term funding approach.
Increased cross-agency collaboration, commitment, and investment in Whānau Ora.	Implement programmes that already reflect cross-agency investment (for example, Ngā Tini Whetū, Paiheretia, and the Whānau Centred Facilitation Initiative).	New commissioning approaches are being implemented through localised commissioning and <i>Paiheretia te Muka Tāngata</i> .
	Identify options for expanding the cross-agency commitment to and investment in Whānau Ora (including the role of joint ventures, for example).	Our work with the Joint Venture for FVSV has included discussion about increasing whānau-centred approaches within the FVSV system. Advice has been provided on identifying opportunities for greater investment through key work programmes, such as social sector commissioning.

## Whānau Ora commissioning agencies achievements

Each Whānau Ora commissioning agency sets its own priority outcome areas aligned with the overarching Whānau Ora Framework. Outlined below are some of the agencies' achievements in the last financial year<sup>3</sup>:

### Te Pou Matakana (trading as Whānau Ora Commissioning Agency)



**79%**

of whānau receiving Whānau Direct support improved their living standards



**1,111**

whānau engaged through collective impact, with 1,468 outcomes planned and 317 achieved



**35%**

Kaiārahi (Navigator Services) of whānau increased their participation in the community with navigator support

### Te Pūtahitanga o Te Waipounamu



**88%**

of whānau are better able to make decisions about their future



**8,323**

whānau were supported to achieve a range of outcomes through whānau-led initiatives



**98%**

of whānau say they were satisfied with the services they received from their navigator

### Pasifika Futures



**61%**

of whānau are adopting the "families on a pathway to increased income" programme to improve their economic and financial circumstances



**6,189**

whānau received targeted community support



**61%**

STEM students achieved NCEA University Entrance through Innovation support, exceeding Pacific University Entrance achievement rates of 33.7%

<sup>3</sup> Please note, that year-end (quarter four) reporting for Te Pou Matakana was put on hold due to staff redeployment in favour of the COVID-19 response during Here-turi-kōkā and Mahuru 2021; therefore the figures reported for that commissioning agency are as at quarter three (31 Poutū-te-rangi) 2021. Figures for Te Pūtahitanga o Te Waipounamu and Pasifika Futures are as at quarter four (30 Pipiri) 2021.



# Māori Public Policy Leadership

The Government has prioritised wellbeing outcomes for all New Zealanders, including a stronger and more coordinated focus by the public service on lifting wellbeing outcomes for Māori. Well-informed decisions and interventions will improve outcomes and collaborative ways of thinking, behaving, and delivering services with and for Māori. Supported by a monitoring programme based on data and analytics insights, Te Puni Kōkiri will act as an authoritative voice on Māori wellbeing and the efficacy of government programmes for Māori.

## What is our goal?

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

## What are our desired high-level outcomes?

- Te Puni Kōkiri is influencing the public sector system to be more effective for Māori
- Te Puni Kōkiri is an effective principal policy advisor to government on Māori wellbeing and development.

## What progress have we made?

To enable our role as the Government's principal policy advisor on Māori wellbeing and development Te Tautuhi-ō-Rongo (the Māori Public Policy Framework) has become our underlying kawa (way of thinking) and we are using innovative approaches for system wide influencing across all of Government.



▲ Te Tai Tokerau kaimahi attending one of a series of wānanga on Te Tautuhi-ō-Rongo (the Māori Public Policy Framework). Photo credit: Karen Tasker.

## Te Tautuhi-ō-Rongo

In December 2020, Te Tautuhi-ō-Rongo was developed, tested, refined and introduced to all Te Puni Kōkiri kaimahi through a series of wānanga. By early Poutū-te-rangi all Te Puni Kōkiri staff had attended at least one wānanga. We have also conducted a workshop for staff interested in acting as champions to promote and support





▲ The Monitoring Public Sector Effectiveness Team is working with agencies across Government to improve services for Māori. The team is also documenting case studies of what effectiveness for Māori looks like between Government and iwi or Māori organisations. From left: Ririwai Fox, Anita Perkins, Kaeden Watts, manager Sarah Howard, Israel Wanoa, Jane Friend, Cathy Adank and Taryn Charles. Photo credit: Saarah Gul.

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the application of Te Tautuhi-ō-Rongo within our organisation. Te Tautuhi-ō-Rongo has become our kawa which guides policy development through the lens of a positive reading of Te Tiriti o Waitangi.

#### **Virtual Policy Teams**

We set up several Virtual Policy Teams comprising kaimahi across all Te Puni Kōkiri to integrate policy thinking across the organisation and informed by regional insights. Each Virtual Policy Team is

responsible for a policy priority (Māori Housing, Māori Employment, Marae and Whānau Ora), and the application of Te Tautuhi-ō-Rongo to the priority. This allows staff to work collaboratively across the organisation to contribute to policy development, test, refine and sharpen our understanding of the application of Te Tautuhi-ō-Rongo and the role of Te Puni Kōkiri. It also allows for opportunities for iwi and hapū partnership in emerging policy work.

## What are our achievements?

This section outlines the progress made against the goals set in *2020–24 He Takunetanga Rautaki / Strategic Intentions*.

### Progress against four-year goals

We will influence the public sector system to be more effective for iwi Māori and provide effective advice to government on Māori wellbeing and development. We will use and improve Te Tautuhi-ō-Rongo, engage with iwi and Māori and utilise regional insights to inform policy development to enable sustainable Māori wellbeing development.

Delivering on these four-year goals means Te Puni Kōkiri must first ensure that its own delivery of Māori public policy is excellent. To this end, the progress in the last year to ensure that Te Tautuhi-

ō-Rongo is robust, and the work to train all Te Puni Kōkiri kaimahi in this framework, was a necessary first step to build this foundation – as too were the leadership and coordination of work that supports the commitments the Government has made to iwi through the Treaty settlement process.

We will continue this journey to embed the learnings from the use of this core framework to ensure Te Tautuhi-ō-Rongo is used as a government-wide approach to the development of public policies and initiatives that impact Māori.



## Progress against one-year goals

51

High-Level Outcomes	Te Pae Tata (One-Year Goals)	Achievements
Te Puni Kōkiri is influencing the public sector system to be more effective for Māori.	Te Puni Kōkiri is applying a macro policy approach to key issues that is based on Te Tiriti o Waitangi.	Te Puni Kōkiri has established Te Tautuhi-ō-Rongo as a kawa for its policy work. This has been applied to policy development around Māori employment, Māori housing, marae and whānau ora.
	Te Tautuhi-ō-Rongo is tested and refined so that it can be applied to its advice to key government agencies.	Te Tautuhi-ō-Rongo was tested and refined through engagement with all staff across Te Puni Kōkiri and confirmed by the Leadership Team.
Te Puni Kōkiri is an effective principal policy advisor to Government on Māori wellbeing and development.	Policy development and advice has a specific focus on those matters that are critical to improving Māori wellbeing.	Through the Virtual Policy Teams, policy development and advice have been aligned with the nine focus areas of Te Puni Kōkiri and to the Government's priorities.
	Policy and operational staff trained in Te Tautuhi-ō-Rongo and iteratively testing and applying it in their work.	All staff in policy and operational teams were trained by Hakihea 2020 through attending at least one wānanga (there were eight in total). In Poutū-te-rangi 2021, those kaimahi who showed interest in additional training, attended the champions training wānanga. Te Tautuhi-ō-Rongo training ongoing and is mandatory for all new kaimahi.



# Māori Wellbeing Monitoring

Under the Ministry of Māori Development Act 1991, Te Puni Kōkiri has a responsibility to monitor each department and agency that provides services to or for Māori, and ensure those services are adequate for Māori. By monitoring the effectiveness of the public service for Māori, Te Puni Kōkiri can take a leadership role to drive and influence improvements to Māori wellbeing outcomes and improve the transparency of public sector performance against Māori wellbeing.

## What is our goal?

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

## What are our desired high-level outcomes?

- The public sector has clear accountability mechanisms to assess performance for Māori.
- Te Puni Kōkiri is influencing system improvements in public sector policies, services and programmes.
- Te Puni Kōkiri is the principal source of data and insights to government on Māori wellbeing.

## What progress have we made?

To influence the service adequacy for Māori across the public sector we have compiled a baseline for five sectors, enhanced our understanding of Māori-focused employment, and strengthened data and insights capability through active engagement with other agencies.

## Lifting public sector performance for Māori

Te Puni Kōkiri compiled a baseline of public sector system performance for Māori across five sectors: health, education, employment and welfare, housing, and justice. Following analysis of these metrics in Hui-tanguru 2021, it was agreed that Te Puni Kōkiri would focus its system performance monitoring on government priorities, beginning with child poverty/wellbeing (reporting to the Social Wellbeing Board (SWB)) and economic recovery (reporting to the Employment, Education and Training (EET) Ministers).

## Deep dive on EET

Te Puni Kōkiri commenced a deep dive into a suite of Māori-focused employment programmes to understand how these programmes are designed to deliver outcomes for Māori. Findings will inform whether the EET system needs to invest more or differently to enable equitable outcomes for Māori. The deep dive will be completed by Hui-tanguru 2022.





▲ An important part of the Te Puni Kōkiri strategic public sector policy role is to monitor and support public sector agencies to deliver their services more effectively for Māori. There have been some great examples around Aotearoa of iwi and agencies working together, including Te Arawa Lakes Trust which set up Te Arawa COVID-19 Response Hub in 2020 to communicate COVID-19 information and support whānau with food and other provisions. The hub included agencies such as Te Puni Kōkiri, local councils, the Lakes District Health Board, Civil Defence, health, and social welfare agencies.

### *Education*

Te Puni Kōkiri is working closely with Te Tāhuhu o te Mātauranga | Ministry of Education to advise on the agency's performance and learning framework for its Māori Education Strategy, Ka Hikitia. This work will help Te Tāhuhu o te Mātaurangal Ministry of Education to strengthen its monitoring and accountability mechanisms to assess performance for Māori succeeding as Māori.

### *Health*

To ensure that proposed health reforms are responsive for Māori, Te Puni Kōkiri provided support to Te Tari o te Pirimia me te Komiti Matua | Department of Prime Minister and the Health and Disability Review Transition Unit.

### **Strengthening Māori wellbeing data and insights**

Alongside efforts to gather and track metrics of public sector system performance, Te Puni Kōkiri is focused on strengthening our data and analytics capability. This has occurred through work with Toi Hau Tāngatal Social Wellbeing Agency to jointly design and test a data and analytics platform to enhance insights on the wellbeing of Māori and all New Zealanders. The platform will house both wellbeing and system performance metrics.

### *Manaaki Hauora*

Te Puni Kōkiri developed Manaaki Hauora, a map-based data sharing platform by bringing together datasets that are publicly available from a wide range of government sources to support District Health Boards with their planning and deployment of resources to provide COVID-19 vaccinations to Māori and Pasifika communities.

## What are our achievements?

This section outlines the progress made against the goals set in *2020–24 He Takunetanga Rautaki / Strategic Intentions*.

### Progress against four-year goals

Our four-year goal is to develop, monitor and influence public sector accountability mechanisms, policies, and systems to ensure that public sector services are responsive for Māori.

Our work towards achieving this goal in the last year involved developing specific metrics on selected sectors, reporting on trends to senior officials and Ministers, and collaborating on

gathering data across the system to enhance the data analytics capability through quantitative and qualitative data across the system.

This groundwork will enable Te Puni Kōkiri to deliver monitoring and accountability mechanisms to track performance and ensure that Māori wellbeing is reflected in policy development.

### Progress against one-year goals

High-Level Outcomes	Te Pae Tata (One-Year Goals)	Achievements
The public sector has clear accountability mechanisms to assess performance for Māori.	Te Puni Kōkiri has clear measures of system performance across health, education, employment, housing and justice sectors.	System performance indicators across the five sectors have been identified. Specific metrics have been developed into a dashboard on EET and child poverty/wellbeing, and some have been selected for the design of the joint data platform.
	Opportunities for strengthening system performance (including monitoring reviews) are identified through assessment of performance measures.	Te Puni Kōkiri regularly reports on trends to Ministers and senior officials, in particular EET Ministers and the Social Wellbeing Board.
	Te Puni Kōkiri is collaborating with public sector agencies to strengthen monitoring and accountability mechanisms.	Refer to pages 52 – 53 for our work with Te Tāhuhu o te Mātauranga   Ministry of Education on Ka Hikitia – Ka Hāpaitia   The Māori Education Strategy; and Hīkina Whakatutukil Ministry of Business, Innovation and Employment and Te Manatū Whakahiaito Oral Ministry of Social Development on a deep dive into a suite of Māori-focused employment programmes.



High-Level Outcomes	Te Pae Tata (One-Year Goals)	Achievements
Te Puni Kōkiri is influencing system improvements in public sector policies, services and programmes.	Actionable improvements to the design and implementation of policies, programmes and services are identified through monitoring reviews and actioned by relevant agencies.	We are monitoring progress made by Te Manatū Whakahiato Ora   Ministry of Social Development on its action plan that was developed in response to our 2019 review of its Tāmaki Makaurau (Auckland) employment services and programmes.
	Public sector agencies have access to resources and guidance on effectiveness for Māori.	We have worked alongside several agencies and Māori stakeholders to develop a suite of case studies showcasing effectiveness for Māori. Case study topics: Te Arawa COVID-19 response, and the Te Manatū Whakahiato Ora   Ministry of Social Development work at Te Puea Marae in Auckland.
Te Puni Kōkiri is the principal source of data and insights to government on Māori wellbeing.	Strengthened data and analytics capability within Te Puni Kōkiri.	Te Puni Kōkiri is collaborating with the Toi Hau Tāngata   Social Wellbeing Agency to develop and test a data and analytics platform and dashboard to showcase wellbeing indicators and measures for Māori and all New Zealanders.
	Te Puni Kōkiri is capturing and compiling quantitative and qualitative data, and reporting on Māori wellbeing.	<p>Te Puni Kōkiri has several projects to capture data on Māori wellbeing outcomes:</p> <ul style="list-style-type: none"> <li>● Compiling data, drawing insights accessible to Māori land owners and advisors on whenua, through the Whenua Māori Programme.</li> <li>● Tracking indicators of system performance that are important to Māori wellbeing.</li> <li>● Compiling data and drawing insights on Māori businesses through the Te Matapaeroa research in the Integrated Data Infrastructure.</li> <li>● Developing a map-based data-sharing platform (Manaaki Hauora) to support District Health Boards with their planning and deployment of resources to provide COVID-19 vaccinations to Māori and Pasifika communities.</li> </ul>

# Ko tā mātou whakautu ki a KOWHEORI-19

## Our COVID-19 response

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Te Puni Kōkiri plays a key role, at both the national and regional level, in supporting the whole-of-government response to emergency management events, and ensuring that the needs of whānau, hapū, iwi and Māori are met. Examples of some of those activities are below.

### Karawhiua: COVID-19 Māori vaccination campaign

Te Puni Kōkiri encourages vaccine uptake by getting trusted information out into the community in a way that will resonate with Māori. At the invitation of Manatū Hauora | Ministry of Health, Te Puni Kōkiri led the Māori-targeted vaccination

communications campaign, Karawhiua, focused on protecting whānau. The call to action is to get informed and then make a positive decision about the COVID-19 vaccine. This inspired the slogan “Be a DOER! KARAWHIUA”.



▲ Whānau from Te Araroa and Te Wharekahika in the East Cape are at the centre of a new Karawhiua TV advertisement to encourage Māori to get vaccinated. Photo credit: Josie McClutchie.



▲ Nurse Gina Chaffey-Aupouri gives Campbell Dewes his COVID-19 vaccination. She was one of the mobile centre vaccinators visiting Hinerupe Marae, in Te Araroa (Matakoao rohe). Photo credit: Josie McClutchie.

### Whānau Ora response

Te Puni Kōkiri works with Whānau Ora commissioning agencies to support an entire whānau holistically to identify needs and ensure relevant support and access to reliable information are forthcoming.

Te Puni Kōkiri secured \$20.51 million in the 2019/20 financial year and \$32.83 million in the 2020/21 financial year for COVID-19 immediate response activities. The funding means Whānau Ora could support over 160,000 whānau, distribute over 260,000 support packages including kai packs and hygiene packs, and provide over 11,900 essential resource payments for necessities such as utilities, kai, connectivity, and firewood.

As a result, Whānau Ora commissioning agencies and their providers have mobilised quickly to proactively reach out to whānau and provide direct and integrated support.

### Māori Wardens

Across the motu, Māori Wardens have been pivotal to their communities during the resurgence of COVID-19 (particularly in Tāmaki Makaurau). The services Māori Wardens offer have expanded to traffic and crowd control, security for events, support at the Tāmaki Makaurau border controls, delivery of kai parcels to vulnerable whānau, and health checks on kaumātua. In Tairāwhiti Māori Wardens were trained up through an accelerated programme to support their community and protect their whānau from COVID-19 by setting up checkpoints to stop the spread of the virus into their township. More information on Māori Wardens is on page 71.

### Regional response

Pursuing our strategic objective of Māori Economic Resilience support and funding from Te Puni Kōkiri has helped many Māori businesses in the regions to set up and provide for their community. In Te Tau Ihu (top of the South Island), a new Māori organisation called Te Pātaka Inc was established to provide kai and firewood and assist whānau experiencing hardship from COVID-19. In Rotorua, Tā Taipakeke Trust organised a programme for koeke to provide support to each other using a tikanga Māori approach. In Te Tai Hauāuru, Te Rōpū Pakihi, the Māori business network for the Kāpiti Coast and Horowhenua region is leading an initiative to support wāhine Māori in business to grow their online presence so they can strengthen their business resilience through the pandemic uncertainty.

# Ko ngā painga mai i ngā tau 2020/21

## Some highlights from 2020/21

58



Developed and commenced implementing our

### **new strategy**

which confirms our vision, purpose, role, strategic priorities and focus areas



**Secured \$380m to invest in Māori housing initiatives**

– this is the largest investment in Māori housing in decades

(Budget 21 - over four years)



### **Led COVID-19 national campaign**

Karawhiua to encourage Māori vaccination uptake. During 2020/21 over 14.9k users have visited the [www.karawhiua.nz](http://www.karawhiua.nz) website



Te Matapaeroa, a study commissioned by Te Puni Kōkiri, provided **new insight into the Māori economy**

including identifying more than 10,000 Māori businesses



Supported **1,287 Māori cadets,**

working for 128 employers, to upskill, train and become better leaders



Completed a baseline of public sector system performance which

**identifies system performance indicators** across five sectors





Expanded on the strength and success of whānau-centred initiatives by piloting Paiheretia te Muka Tāngata, a **multi-agency Whānau Ora approach** to help tāne in the Corrections system to keep engaged with their whānau



In collaboration with the Ministry of Business, Innovation and Employment, implemented Government's **Progressive Procurement Policy** to increase supplier diversity through a 5% target for Māori business contracts



**Māori land owners benefit from changes** to Te Ture Whenua Māori (Succession, Dispute Resolution, and Related Matters) Amendment Act 2020 and Local Government (Rating of Whenua Māori) Amendment Act 2021

## Navigating Māori Futures

Partnered with ACC, Oranga Tamariki and Whānau Ora to strengthen whānau and **improve safety and wellbeing of tamariki**, through the launch of multi-agency early response support programme Ngā Tini Whetū



**Provided practical solutions for the future of Māori broadcasting** and media by appointing the Māori Broadcasting Advisory Panel



Through the Building Sustainable and Resilient Communities Fund, **we invested in 79 communities, iwi and Māori organisations** so they can improve their capability and build infrastructure to manage future economic shocks



# Ko tō mātou Puni

## Our Organisation

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# Ko tō mātou Raukahā

## Organisational Capability

The capability, skills, and knowledge of kaimahi and our systems and processes are critical to ensure we operate effectively as an organisation and deliver the best outcomes for Māori. It is essential that the capability and skills of our staff keeps growing; our systems and processes are up to date, and our culture is one of manaakitanga and excellence.

Our values, leadership and governance systems, capability development and systems and processes are the foundations which ensure Te Puni Kōkiri kaimahi can operate effectively and efficiently.

### About Us



▲ Te Puni Kōkiri Whenua Māori kaimahi at one of their planning wānanga in Whanganui-a-tara.



**364**  
Staff



**70%**  
Māori Staff



**66%**  
Female Staff



3

**Ministers**

Number of Ministers and associate Ministers to the Ministry

358

**PQs\*****100%** on time

\* Parliamentary Questions

21

**OIAs\*****100%** on time

\* Official Information Act requests

More than

**\$524m****2020/21**

Total funding

More than

**\$429m****Non-departmental**

funding

More than

**\$94m****Departmental**

funding

**Our Values****Te Wero****We pursue excellence.**

We strive for excellence, and we get results. We act with courage when required, take calculated risks and are results focused.

**Manaakitanga****We value people and relationships.**

We act with integrity and treat others with respect. We are caring, humble and tolerant.

We are cooperative and inclusive.

**He Toa Takitini****We work collectively.**

We lead by example, work as a team and maximise collective strengths to achieve our goals.

**Ture Tangata****We are creative and innovative.**

We test ideas and generate new knowledge. We learn from others and confidently apply new information and knowledge to get results.

## Governance

### Executive Leadership Team

In the beginning of the 2020/21 financial year, the Executive Leadership Team (ELT) approved a new operating model to enable Te Puni Kōkiri to implement its strategic realignment and achieve Cabinet's direction of positioning Te Puni Kōkiri for strategic impact. Following that, the ELT also approved the Te Puni Kōkiri Strategy, which is

published in our 2020–24 *He Takunetanga Rautaki / Strategic Intentions*. Both documents provide a functional view that sets out the foundations that provides guidance on how we will work and develop new ways to bring the voice of whānau to our everyday mahi and policy advice.



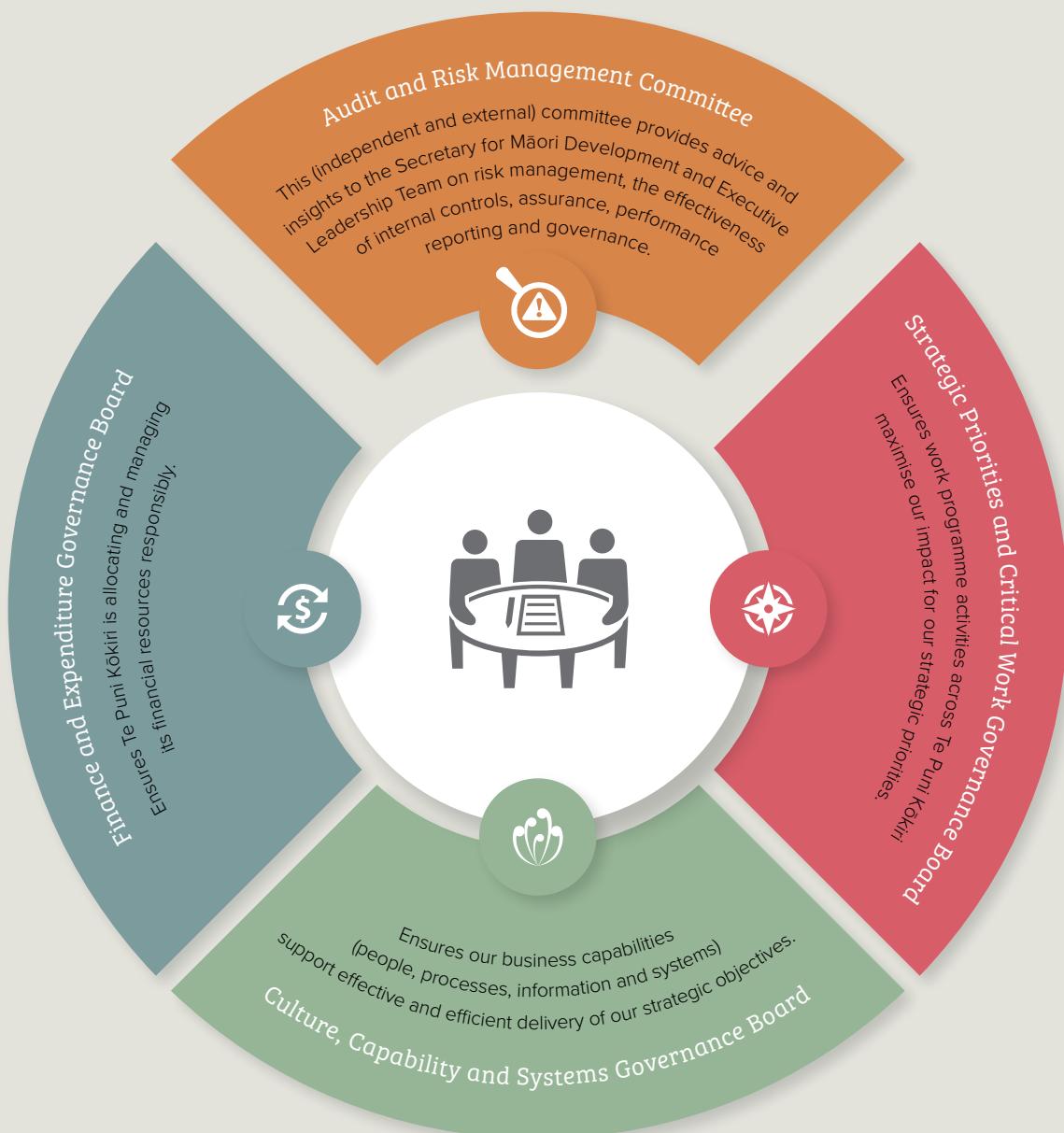
▲ Te Puni Kōkiri Executive Leadership Team, from left: Hamiora Bowkett, Steven Sutton, Dave Samuels, Geoff Short, Paula Rawiri and Grace Smit. Photo credit: Adrian Heke.



## Governance structure

In response to the 2020 Performance Improvement Framework (PIF) review, we have established a governance structure with three governance boards to support the Secretary for Māori Development and the Executive Leadership Team with clear and focused roles in active governance and to involve directors in ministry-wide decision-making given their important role as the pivot between strategy and operations.

An external Audit and Risk Management Committee provides independent advice directly to the Secretary for Māori Development. In 2020/21 the committee members were: Dame Karen Sewell DNZM QSO (chair), Belinda Clarke QSO, Wayne McLean, Kylee Potae and Dr Jim Mather.



## Culture

### Diversity and inclusion

Te Puni Kōkiri proudly promotes diversity and inclusion. Our organisational values, particularly manaakitanga, encourage inclusivity. To realise our vision of Thriving Whānau, we need to have a workforce that understands and reflects the Māori communities we serve. This fulfils section 75 of the Public Service Act 2020 and aligns with the Papa Pounamu work programme.

We are a signatory to the Accessibility Charter, ensuring that our websites meet the New Zealand Government Web Accessibility Standard and the Web Usability Standard. We support the intentions of the Panel Pledge, increasing diversity on panels across the public sector.

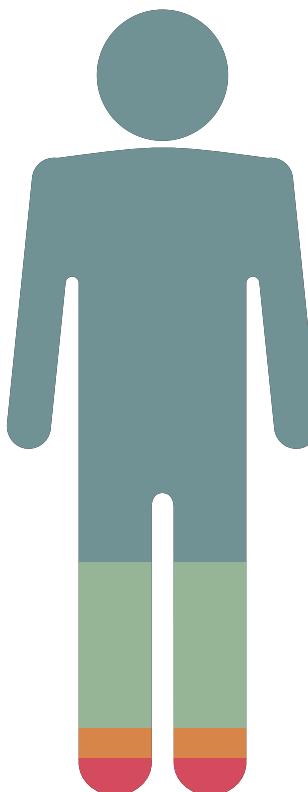
Full accessibility for people with disabilities is a core criterion for assessment of new or remodelled office space, in compliance with Government Property Group guidelines.

Currently, 70% of our kaimahi are Māori. This is reflective of the community we serve. Two-thirds of our kaimahi are wāhine; in the senior management cohort 13 of 25 (52%) leaders are wāhine, exceeding the Te Kawa Mataaho goal of having 50% of senior leaders being wāhine.



▲ Kaimahi at Te Puni Kōkiri participating in Pink Shirt Day.

### Te Puni Kōkiri Kaimahi Ethnicity



<b>70%</b>	Māori
<b>21%</b>	European
<b>4%</b>	Pacific Peoples
<b>5%</b>	Others

Others include Asian and undefined ethnicities.



## Supporting and engaging with employee-led networks

To foster a sense of belonging and whanaungatanga amongst kaimahi, Te Puni Kōkiri has enabled the formation of employee-led networks for the following groups:

- **Āniwaniwa** – our Rainbow network for kaimahi takatāpui
- **Tāne Ora** – our men's network (particular focus on men's health)
- **Wāhine** – our women's network
- **Pasifika** – to tautoko our Pasifika kaimahi
- **Young professionals** – our rangatahi network

Our employee-led networks are coordinated groups of employees who voluntarily come together around common objectives. They are not managed through traditional top-down management, but are employee driven and align with the priorities of the Papa Pounamu work programme.

Over the next year, we will look at embedding our networks and increasing membership, and creating new networks and relationships, so that our kaimahi have a whanaungatanga space to connect and share their experiences.

## Addressing bias and discrimination

As part of the public sector commitment to diversity and inclusion, Te Puni Kōkiri has an online education module on unconscious bias (Mauri Moe Mariu). The online module gives kaimahi the opportunity to:

- Identify the main types of unconscious biases
- Explore the impacts of unconscious bias, particularly in the workplace when hiring and promoting employees
- Highlight ways to reduce unconscious biases
- Reflect on ways to challenge their own unconscious bias.

This module was launched in early Pipiri and by 30 Pipiri approximately 20% of kaimahi had completed this education, with a goal of 80% for the 2021/22 year.

## Building cultural competences

We see ourselves as leaders in the public service for cultural competence in te ao Māori. One of the core competences for all roles at Te Puni Kōkiri is to have a te ao Māori perspective. This assesses the understanding a candidate has to consider an issue from a te ao Māori perspective. The knowledge that there are alternative world views to that of the dominant culture is important in understanding that all people have their own context and those who manage and work with others need to build a relationship with them, understanding their perspective. This is a foundation for building relationships that are responsive. With a new Executive Leadership Team in the 2020/21 year, the 2021/22 year will have a focus on providing education on inclusive leadership.



▲ Te Puni Kōkiri ran a series of wānanga on Te Tautuhi-ō-Rongo (the Māori Public Policy Framework) which has become our underlying kawa (way of thinking) in our role as the Government's principal policy advisor on Māori wellbeing and development. Photo credit: Karen Tasker.



▲ Kaimahi at one of the regular te reo lessons working with rākau. Photo credit: Adrian Heke.

### **Whāinga Amorangi**

We are strengthening our Māori capability and cultural competencies across the Ministry – this aligns well with meeting our Whāinga Amorangi and Māori Crown Relations Capability Framework requirements around:

#### *Embedding Te Tiriti o Waitangi*

Te Puni Kōkiri is implementing Te Tautuhi-ō-Rongo (Māori Public Policy Framework) which is founded on the principles of the Treaty. During 2020/21 all kaimahi have undergone at least one educational wānanga for this module. Te Tiriti is also covered in an online learning module 'An overview of the NZ Government' – this is a mandatory module for all kaimahi.

### *Promoting te reo Māori me ūna tikanga*

Te Ahikāroa o Te Reo Māori, the Māori language strategy of Te Puni Kōkiri, has a goal of 80% of staff using mostly te reo Māori by 2040. The strategy, introduced in 2019, aims to build a culture and community within the organisation in which te reo Māori flourishes. Work has been underway to refresh kaimahi mahere mahi (performance plans) to align with Te Ahikāroa with an emphasis on individual kaimahi progress, which, in turn, builds our organisational capability. Other activities in this space include:

- established Reo hubs, dedicated areas within some of our offices where only te reo Māori is spoken, in an immersive environment
- every Monday morning, kaimahi are invited to participate in a kaimahi-led karakia
- continue to offer te reo classes to all kaimahi as well as manuhiri (as at 30 Pipiri 2021, a total of 43 kaimahi were enrolled in te reo classes)
- continue to run weekly kapa haka practices.

## Gender pay action plan

Te Puni Kōkiri has agreed to a Gender Pay Gap Action Plan with Te Kawa Maataho | Public Service Commission, with a focus on removing gender bias and reducing gender pay gaps.

As at 30 Pipiri 2021, the gender pay gap for all staff (fixed term and permanent) is 13% in favour of tāne. However, this reduces to 8.4% when calculations are based on permanent employees only. This is lower than the public service average pay gap of 9.6%.

In 2020, as part of a collaboration with Te Kawa Maataho | Public Service Commission, Te Puni Kōkiri implemented a step-based remuneration system for all roles up to management level. The removal of subjectivity in salary increases has been demonstrated in many other agencies to further reduce the potential for undervaluing women in remuneration decisions. We expect to see a further decline in our gender pay gap with this remuneration structure in place.

## Building relationships

It is important to Te Puni Kōkiri that we develop relationships that are responsive. In our workplace relationships, kaimahi develop skills and competencies that are used externally. Our kaimahi have strong relationships with the communities that we serve, with our vision of Thriving Whānau.

Examples of progress in the past year include:

- an emphasis on tikanga, such as staff hui beginning with karakia, as this is important for our dealings with our customers
- a staff working party to develop our new remuneration structure that was beneficial for a range of kaimahi
- a staff working party to develop a new performance and development planning tool – Mahere Mahi.



▲ Floor wardens Hayden Jacobs and Hinerangi Barr demonstrate the values of te wero, he toa takitini and manaakitanga by ensuring the building is clear of staff after one of our emergency practice sessions. Photo credit: Adrian Heke.

# Capability

## Business continuity planning and emergency management

### New Zealand Emergency Management Assistance Team

New Zealand Emergency Management Assistance Team (EMAT) was established in 2019 as Government's response to a 'Fly-in Team' recommendation from the national emergency management review.

Te Puni Kōkiri supports the EMAT training programme to improve whānau, hapū and iwi wellbeing and promote partnership with iwi in emergency response. We have provided cultural advice and practical support for training sessions as well as facilitated the Noho Marae experience (overnight stay at a marae), and training on tikanga, te ao Māori, and how to effectively engage whānau, hapū, iwi and marae before and during deployment.



▲ Just months after Ōtautahi Team Leader Ross Paniora was selected for the New Zealand Emergency Management Assistance Team he got to test his skills supporting Westport's flood relief. Ross (third from right in backrow) was working hard to connect the relief effort with iwi (Ngāi Tahu, Ngāti Apa ki te Rā Tō, and mātā waka) and whānau.

## Civil Defence Emergency Management response

In the face of adverse and unprecedented events, such as the COVID-19 pandemic and natural disasters, Te Puni Kōkiri has specific responsibilities under the Civil Defence Emergency Management (CDEM) Act 2002. We engage with Māori communities, and work with other response agencies, to support the needs of whānau, hapū and iwi Māori following an emergency. This includes supporting the Māori Wardens and the Whānau Ora commissioning agencies to respond to the individual needs of the whānau and communities they support.

During the Canterbury floods of Pipiri 2021, Te Puni Kōkiri provided intel and information pertaining to the Māori community within the affected areas in Waitaha (Canterbury). The impact was largely felt in the rural areas and within the Māori community, albeit with minimal effects. Hakatere Marae in Hakatere (Ashburton) was used as a headquarters by Civil Defence and Emergency Management Team, providing manaakitanga and contributions for their community.

## Managing risks

Our Risk and Assurance Team partners with managers and kaimahi to build their knowledge, confidence and capability in applying a risk lens to their work and decision-making. As a result of their engagements, which include regional site visits there is a greater awareness among kaimahi of risk, their role in managing it and how this influences the success of Te Puni Kōkiri in improving the lives of whānau, hapū and iwi Māori. Audit New Zealand has also acknowledged the positive progress being made by Te Puni Kōkiri to strengthen risk management practice.



▲ Māori Wardens at the 2021 National Māori Wardens Conference. One of the topics discussed was moving towards greater autonomy and self-management through the Māori Wardens modernisation programme. Photo credit: Adrian Heke.

With an increasing awareness of the value of risk management and its link to the achievement of goals and objectives there remains a heightened demand for risk guidance and support to Te Puni Kōkiri, cross-agency programmes, initiatives, and priority kaupapa to further embed risk management practice across key areas of focus.

Risk Management at Te Puni Kōkiri is governed by ISO 31000:2009 which provides the basis for our Risk Management Framework. The framework is supported by engaging and accessing tools and resources, including e-learning content which incorporates te ao Māori and tikanga.

Our Risk and Assurance Team is also the Secretariat for the independent Audit and Risk Management Committee which provides advice and insights to the Secretary for Māori Development and the Executive Leadership Team on risk management, the effectiveness of internal controls, assurance, performance reporting and governance.

### Māori Wardens

For over 150 years Māori Wardens have been supporting whānau at a grassroots level providing awhi, manaaki and aroha where it is needed the most. As at 31 Pipiri 2021, there are 759 warranted Māori Wardens across Aotearoa and this year we saw more rangatahi becoming heavily involved in warden operations.

Our Māori Wardens Emergency Response Team has established itself in a bigger capacity with other regions to provide support and intelligence around COVID-19 and any other emergency across the motu. During the Canterbury floods, wardens in Te Waipounamu were part of the first responders with a key role in supporting whānau who were affected. Wardens continue to be involved in the rollout of COVID-19 vaccinations at several sites across the motu, providing safety and reassurance to those receiving their vaccinations, directing traffic, and providing crowd control and security.

# Systems

## Information systems strategic plan

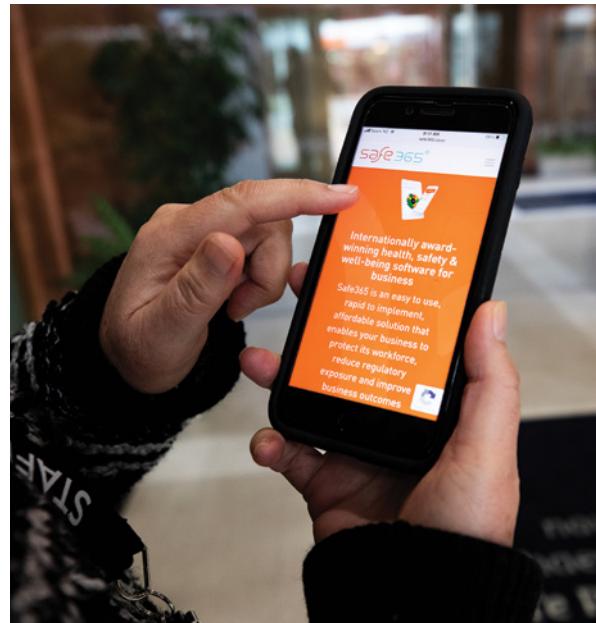
Our plan focuses on continuous enhancement of our systems to ensure they are agile, mobile, digitally efficient, and innovative. This is done so that we can work more efficiently in the community and embrace te ao Māori in system design, develop a system thinking approach (rather than a function-specific approach) to facilitate the transfer of data to information and knowledge and provide a comprehensive toolkit to support our people.

## Data and analytics capability

Since Hōngongoi 2020, Te Puni Kōkiri has embarked on a strategic journey to uplift its data and analytics capability. The long-term aim of this journey is to build our evidence base so that Te Puni Kōkiri can become government's authority on data and insights in relation to Māori wellbeing outcomes and development.

One of the key workstreams in the enterprise-wide data and analytics work programme is a joint venture with the Social Wellbeing Agency to design to build a proof-of-concept cloud-based data and analytics platform and Aotearoa Wellbeing dashboard. Both products have the potential to be scaled up to include other datasets to enhance the evidence base to inform Māori policy, investment and strategy.

Te Puni Kōkiri has also established an internal Data and Analytics Leadership Group with membership from across the organisation to provide enterprise-wide governance over services, standards, tools, systems and techniques relating to the collection, storage, access and use of data and information on Māori wellbeing outcomes.



▲ Our kaimahi help record our health and safety statistics at Te Puni Kōkiri by using the Safe365 app – an internationally award-winning health, safety and well-being piece of software. Photo credit: Adrian Heke.

## Health, Safety and Protective Security

Te Puni Kōkiri Health and Safety Strategy 2020–2022 sets the vision that "work is healthy and safe for all kaimahi at Te Puni Kōkiri". In 2020/21, we continued implementing the strategy by introducing some new services to enhance health, safety and protective security awareness:

- a health and safety e-learning hub on our organisational learning management system
- a health and safety e-learning module specifically for managers
- a comprehensive health and safety information for guests who visit our sites
- training opportunities for kaimahi on areas such as safety and personal resilience, first aid, bullying and sexual harassment, and mental health training



▲ Chief Financial Officer Kiriama Stevens charging one of our 16 new electric and 57 hybrid vehicles.

- launching of the inaugural Te Puni Kōkiri Protective Security Requirements (PSR) Awareness Week to promote PSR and raise awareness about the importance of a strong organisational security culture.

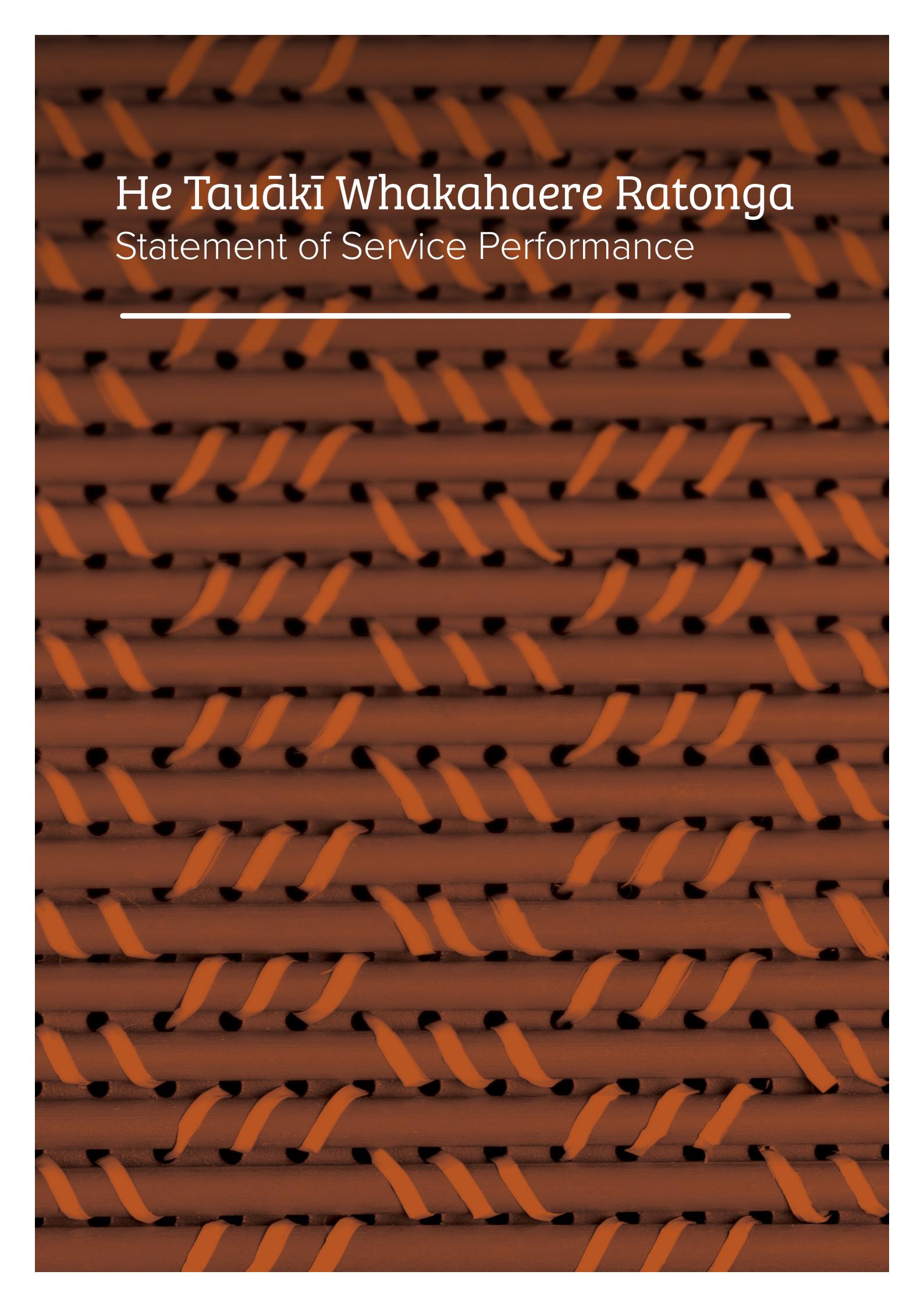
#### Reporting on carbon emissions

In Hakihea 2020, the Government established the Carbon Neutral Government Programme, requiring public sector agencies to measure and publicly report on their emissions from the 2021/22 financial year. The programme requires the public

sector to achieve carbon neutrality by 2025, paying to offset any emissions that cannot be reduced after that date.

Te Puni Kōkiri has already started on the emissions reduction journey through the refresh of our vehicle fleet during the 2020/21 financial year. This included replacing 47 petrol or diesel vehicles with 16 electric vehicles and 57 hybrid vehicles. Charging stations have been installed in all major regional offices. Te Tari Matua currently has a four-star NABERSNZ<sup>4</sup> rating, which could increase in the event of building renovations.

<sup>4</sup> The scheme is based on the National Australian Built Environment Rating System (NABERS). It has been adapted for New Zealand conditions by the Energy Management Association of New Zealand. Efficiency star ratings are out of six.



# He Tauākī Whakahaere Ratonga

## Statement of Service Performance

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# Statement of Service Performance

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

Te Puni Kōkiri 2020/21 service performance results are arranged by appropriation (as detailed in the *Estimates of Appropriations 2020/21 – Vote Māori Development*) and are outlined in this section of the Annual Report.

Appropriations reported against in this section are listed below:

- 
- 76** 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)
- 
- 78** Whakapakari Kaupapa Whānau Ora  
(Whānau Ora Commissioning Approach)
- 
- 80** Te Puni Kōkiri Utunga Haupū Rawa  
(Te Puni Kōkiri – Capital Expenditure)
- 
- 81** Tahua Whanaketanga Hangarau Māori  
(Māori Digital Technology Development Fund)
- 
- 82** Rōpū Whakahaere, Rōpū Hapori Māori  
(Community and Māori Governance Organisations)
-

## 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;
- effective support for activities relating to the Māori Land Wars, including design, consultation, management, publicity and delivery of commemorative events;
- effective Māori land utilisation through the provision of services to owners of Māori land.

### Expenditure

Expenditure incurred against this appropriation for the 2020/21 financial year is summarised in the following table:

Actual 2020 \$000		Actual 2021 \$000	Unaudited Budget 2021 \$000	Unaudited Supp. Estimates 2021 \$000
-	Revenue Crown	78,575	71,735	77,995
-	Other Revenue	1,660	807	1,271
-	<b>Total Revenue</b>	<b>80,235</b>	<b>72,542</b>	<b>79,266</b>
-	Expenses	71,133	72,542	79,266
-	<b>Surplus (Deficit)</b>	<b>9,102</b>	-	-



## Performance reporting

Achievement against our performance reporting requirements for the 2020/21 financial year is summarised in the following table:

Actual 2020	Assessment of Performance	Actual 2021	Target 2021
Achieved	Design of services for Māori land owners meets relevant investment priorities and focus areas.	Achieved	Achieved
3.5	Technical quality of policy advice papers assessed by a survey under the Policy Quality Framework.	3.7	3.5 or above
3.1	The satisfaction of the Minister for Māori Development with the advice provided will be assessed through the Ministerial Policy Satisfaction Survey.	4.0	3.5 or above
100%	Parliamentary Questions timeframes met.	100%	95% or above
98%	Ministerial Official Information Act request timeframes met.	100%	95% or above
86%	Other ministerial correspondence timeframes met.	93%	95% or above
Achieved	An investment strategy is in place to provide an overarching framework to support and guide investment decisions.	Achieved	Achieved
81%	Regional and National investments each align to one of Te Puni Kōkiri Strategic Priorities.	100%	80% or above
815	Number of community investment funding arrangements in place.	663	450-650
3	The Minister for Māori Development receives quarterly updates on the status of Investment Funds.	4	4
16	The number of days of regional visits by Government Ministers supported by the Ministry.	21	8-12
4	Survey rating by the Minister for Māori Development on regional support provided.	4.0	3.5 or above
85%	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).	80%	70% or above

## Other ministerial correspondence<sup>5</sup>

The Ministry has had a continuous improvement focus on ministerial correspondence timeliness and has seen a year-on-year improvement, (increasing from 86% in 2019/20). The implementation of the new operating model in Mahuru 2020 has seen a focus on improved capability, governance, and processes, which supports the continuous work to meet expected targets.

<sup>5</sup> Other ministerial correspondence refers only to ministerial letters.

## Whakapakari kaupapa Whānau Ora

(Whānau Ora Commissioning Approach)

78

### 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, and;
- research and evaluation of the Whānau Ora approach.

### Expenditure

Expenditure incurred against this appropriation for the 2020/21 financial year is summarised in the following table:

Actual 2020 \$000		Actual 2021 \$000	Unaudited Budget 2021 \$000	Unaudited Sup. Estimates 2021 \$000
10,002	Revenue Crown	10,656	9,759	11,236
-	Other Revenue	-	-	-
<b>10,002</b>	<b>Total Revenue</b>	<b>10,656</b>	<b>9,759</b>	<b>11,236</b>
9,711	Less Expenditure	9,647	9,759	11,236
<b>291</b>	<b>Surplus (Deficit)</b>	<b>1,009</b>	-	-



## Performance reporting

Achievement against our performance reporting requirements for the 2020/21 financial year is summarised in the following table:

Actual 2020	Assessment of Performance	Actual 2021	Target 2021
3	Negotiate and agree an annual investment plan with each commissioning agency.	3 plans	3 plans
All quarterly reviews undertaken	Quarterly review of commission agency performance reports, to ensure compliance with agreed investment plan targets.	Not achieved - Refer to note below	Quarterly reviews
4.9	The satisfaction of the Minister for Whānau Ora with the advice provided will be assessed through the Ministerial Satisfaction Survey.	4.5	3.5 or above

### Quarterly reviews of commissioning agencies

Te Puni Kōkiri reviewed all quarterly reports for two out of the three commissioning agencies (Te Pūtahitanga o Te Waipounamu and Pasifika Futures). Commissioning agency, Te Pou Matakana have informed us that their quarter four reporting has been put on hold due to staff redeployment in favour of the COVID-19 response during Here-turi-kōkā and Mahuru 2021.

## Te Puni Kōkiri Utunga Haupū Rawa

(Te Puni Kōkiri – Capital Expenditure)

80

### 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 the 2020/21 financial year is summarised in the following table:

Actual 2020 \$000		Actual 2021 \$000	Unaudited Budget 2021 \$000	Unaudited Supp. Estimates 2021 \$000
2,698	Total Capital Expenditure	3,517	3,572	4,344
<b>2,698</b>	<b>Total Appropriation</b>	<b>3,517</b>	<b>3,572</b>	<b>4,344</b>

### Performance reporting

Achievement against our performance reporting requirements for the 2020/21 financial year is summarised in the following table:

Actual 2020	Assessment of Performance	Actual 2021	Target 2021
100%	Expenditure is in accordance with Te Puni Kōkiri capital expenditure plan.	100%	100%



## Tahua Whanaketanga Hangarau Māori

(Māori Digital Technology Development Fund)

### Scope

This appropriation is limited to the provision 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

Expenditure incurred against this appropriation for the 2020/21 financial year is summarised in the following table:

Actual 2020 \$000		Actual 2021 \$000	Unaudited Budget 2021 \$000	Unaudited Supp. Estimates 2021 \$000
-	Total Appropriation	68	-	4,500

### Performance reporting

Achievement against our performance reporting requirements for the 2020/21 financial year is summarised in the following table:

Actual 2020	Assessment of Performance	Actual 2021	Target 2021
100%	All Māori Digital Technology Development Fund agreements are in place align to one of the fund priorities.	100%	100%

## Rōpū Whakahaere, Rōpū Hapori 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:

- 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

Expenditure incurred against this appropriation for the 2020/21 financial year is summarised in the following table:

Actual 2020 \$000		Actual 2021 \$000	Unaudited Budget 2021 \$000	Unaudited Sup. Estimates 2021 \$000
2,064	Total Appropriation	24,130	8,555	24,375

### Performance reporting

Achievement against our performance reporting requirements for the 2020/21 financial year is summarised in the following table:

Actual 2020	Assessment of Performance	Actual 2021	Target 2021
New measure	Māori Tourism funding allocated in accordance with agreed funding criteria.	100%	100%
New measure	Regular review of Māori Tourism performance report to ensure compliance with agreed plan targets.	Achieved	Quarterly



# Ko ngā Tauākī Pūtea

## Financial Statements

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For the year ended 30 June 2021

# He Tauākī Haepapa

## Statement of Responsibility

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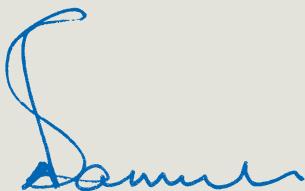
For the year ended 30 June 2021

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 2021 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 2022 and its operations for the year ending on that date.



**Dave Samuels**

Tumu Whakarae | Secretary for Māori Development  
30 September 2021



# He Pūrongo i Kaitātari Motuhake

## Independent Auditor's Report

### To the readers of Te Puni Kōkiri's annual report for the year ended 30 June 2021

The Auditor-General is the auditor of Te Puni Kōkiri (the Ministry). The Auditor-General has appointed me, Ajay Sharma, 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 90 to 118, that comprise the statement of financial position, statement of commitments, statement of contingent liabilities and assets as at 30 June 2021, 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 prepared by the Ministry for the year ended 30 June 2021 on pages 12 to 55 and 75 to 82;
- the statements of expenses and capital expenditure of the Ministry for the year ended 30 June 2021 on pages 127 to 131; and
- the schedules of non-departmental activities which are managed by the Ministry on behalf of the Crown on pages 120 to 126 that comprise:
  - the schedules of assets; liabilities; commitments; and contingent liabilities and assets as at 30 June 2021;
  - the schedules of expenses; and revenue for the year ended 30 June 2021; and
  - the notes to the schedules that include accounting policies and other explanatory information.

### Opinion

In our opinion:

- the financial statements of the Ministry on pages 90 to 118:
  - present fairly, in all material respects:
    - its financial position as at 30 June 2021; 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 Public Benefit Entity Reporting Standards;
- the performance information of the Ministry on pages 12 to 55 and 75 to 82:
  - presents fairly, in all material respects, for the year ended 30 June 2021:
    - what has been achieved with the appropriation; and
    - the actual expenses or capital expenditure incurred compared with the appropriated or forecast expenses or capital expenditure; and
  - complies with generally accepted accounting practice in New Zealand;
- the statements of expenses and capital expenditure of the Ministry on pages 127 to 131 are presented fairly, in all material respects, in accordance with the requirements of section 45A of the Public Finance Act 1989; and

## Independent Auditor's Report

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- the schedules of non departmental activities which are managed by the Ministry on behalf of the Crown on pages 120 to 126 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 2021; and
  - expenses and revenue for the year ended 30 June 2021.

Our audit was completed on 30 September 2021. 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 the 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 the 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; and
- 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 2020/21, and the 2020/21 forecast financial figures included in the Ministry's 2019/20 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 within the Ministry's framework for reporting its performance.
- 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

## Independent Auditor's Report

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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 5 to 11, and 56 to 74 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 Minister of 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 Ministers' report to be audited and we have performed no procedures over the information in the Ministers' 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 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.



**Ajay Sharma**

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



# He Tauākī Pūtea ā-Tari

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## Statement of comprehensive revenue and expense

for the year ended 30 June 2021

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Actual 2020 \$000	Note	Actual 2021 \$000	Unaudited Budget 2021 \$000	Unaudited Forecast 2022 \$000
<b>REVENUE</b>				
82,413	Revenue Crown	89,231	87,537	79,566
3,016	Other revenue	2	2,990	807
<b>85,429</b>	<b>Total revenue</b>	<b>92,222</b>	<b>88,344</b>	<b>80,394</b>
<b>EXPENSES</b>				
42,773	Personnel costs	3	41,466	42,841
38,292	Other operating expenses	4	38,688	43,091
1,500	Depreciation and amortisation	7,8	1,667	1,762
466	Capital charge	13	411	650
<b>83,031</b>	<b>Total expenses</b>	<b>82,233</b>	<b>88,344</b>	<b>80,394</b>
<b>2,398</b>	<b>Operating surplus</b>	<b>9,989</b>	-	-
<b>2,398</b>	<b>Total comprehensive revenue and expense</b>	<b>9,989</b>	-	-

Explanations of major variances against budget are detailed in note 17.

The accompanying notes form part of these financial statements.



## Statement of financial position

as at 30 June 2021

Actual 2020 \$000	Note	Actual 2021 \$000	Unaudited Budget 2021 \$000	Unaudited Forecast 2022 \$000
<b>ASSETS</b>				
<i>Current assets</i>				
12,709	Cash and cash equivalents	5	22,554	12,073
2,879	Debtor Crown		-	-
824	Debtors and other receivables	6	1,945	222
498	Prepayments		655	175
<b>16,910</b>	<b>Total current assets</b>		<b>25,154</b>	<b>12,470</b>
<i>Non-current assets</i>				
5,358	Property, plant and equipment	7	7,336	6,639
681	Intangible assets	8	422	675
<b>6,039</b>	<b>Total non-current assets</b>		<b>7,758</b>	<b>7,314</b>
<b>22,949</b>	<b>Total assets</b>		<b>32,911</b>	<b>19,784</b>
<b>LIABILITIES</b>				
<i>Current liabilities</i>				
7,630	Creditors and other payables	9	10,250	8,787
2,398	Return of operating surplus	12	9,989	-
3,104	Employee entitlements	11	3,205	2,000
1,275	Provision for restructure	10	122	-
<b>14,407</b>	<b>Total current liabilities</b>		<b>23,567</b>	<b>10,787</b>
<i>Non-current liabilities</i>				
316	Employee entitlements	11	313	460
<b>316</b>	<b>Total non-current liabilities</b>		<b>313</b>	<b>460</b>
<b>14,723</b>	<b>Total liabilities</b>		<b>23,880</b>	<b>11,247</b>
<b>8,226</b>	<b>Net assets</b>		<b>9,032</b>	<b>8,537</b>
<b>EQUITY</b>				
8,226	Taxpayers' funds	14	9,032	8,537
<b>8,226</b>	<b>Total equity</b>		<b>9,032</b>	<b>8,537</b>
<b>8,226</b>				<b>9,070</b>

Explanations of major variances against budget are detailed in note 17.

The accompanying notes form part of these financial statements.

## Statement of changes in equity

for the year ended 30 June 2021

Actual 2020 \$000	Note	Actual 2021 \$000	Unaudited Budget 2021 \$000	Unaudited Forecast 2022 \$000
<b>7,623</b>	<b>Balance at 1 July</b>	<b>8,226</b>	<b>8,224</b>	<b>9,030</b>
2,398	Total comprehensive revenue and expenses	9,989	-	-
(2,398)	Return of operating surplus to the Crown	(9,989)	-	-
603	Capital injection	14	806	313
-	Capital withdrawal	14	-	-
<b>8,226</b>	<b>Balance as at 30 June</b>	<b>9,032</b>	<b>8,537</b>	<b>9,070</b>

Explanations of major variances against budget are detailed in note 17.

The accompanying notes form part of these financial statements.



## Statement of cash flows

for the year ended 30 June 2021

Actual 2020 \$000		Actual 2021 \$000	Unaudited Budget 2021 \$000	Unaudited Forecast 2022 \$000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
82,413	Receipts from revenue Crown	89,231	87,537	79,566
3,043	Receipts from third parties	5,067	199	718
359	Other receipts	479	608	110
(36,854)	Payments to suppliers	(35,527)	(42,497)	(31,108)
(40,776)	Payments to employees	(42,520)	(42,771)	(46,597)
(466)	Payments for capital charge	(411)	(650)	(427)
189	Goods and services tax (net)	(1,622)	(188)	(191)
<b>7,908</b>	<b>Net cash from operating activities</b>	<b>14,697</b>	<b>2,238</b>	<b>2,071</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
66	Receipts from sale of property, plant and equipment	258	-	-
(1,940)	Purchase of property, plant and equipment	(3,517)	(3,037)	(1,700)
(759)	Purchase of intangible assets	-	(150)	(150)
<b>(2,633)</b>	<b>Net cash from investing activities</b>	<b>(3,259)</b>	<b>(3,187)</b>	<b>(1,850)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
(1,473)	Repayment of surplus to the Crown	(2,399)	-	-
603	Capital injection	806	313	-
-	Capital withdrawal	-	-	-
<b>(870)</b>	<b>Net cash from financing activities</b>	<b>(1,593)</b>	<b>313</b>	<b>-</b>
4,405	Net (decrease)/increase in cash	9,845	(636)	221
8,304	Opening cash and cash equivalents	12,709	12,709	12,570
<b>12,709</b>	<b>Closing cash and cash equivalents</b>	<b>22,554</b>	<b>12,073</b>	<b>12,791</b>

Explanations of major variances against budget are detailed in note 17.

The accompanying notes form part of these financial statements.

## Statement of cash flows (continued)

for the year ended 30 June 2021

Reconciliation of the net surplus cash flow from operating activities

Actual 2020 \$000		Actual 2021 \$000
<b>2,398</b>	<b>Total comprehensive revenue and expense</b>	<b>9,989</b>
	<b>ADD/(DEDUCT) NON-CASH ITEMS</b>	
1,500	Depreciation and amortisation	1,667
	<b>ADD/(DEDUCT) ITEMS CLASSIFIED AS INVESTING ACTIVITIES</b>	
(36)	(Gain)/loss on disposal of property, plant and equipment	(127)
	<b>ADD/(DEDUCT) MOVEMENTS IN STATEMENT OF FINANCIAL POSITION</b>	
	Add/(deduct) movements in working capital items	
256	Decrease/(increase) in debtors and receivables	1,601
1,783	Increase/(decrease) in creditors and payables	2,620
1,211	Increase/(decrease) in provision for restructure	(1,153)
796	Increase/(decrease) in employee entitlements	98
<b>7,908</b>	<b>Net cash flows from operating activities</b>	<b>14,695</b>

The accompanying notes form part of these financial statements.



# Statement of departmental commitments

as at 30 June 2021

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Actual 2020 \$000	Actual 2021 \$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>	
3,638 Not later than one year	3,696
13,176 Later than one year and not later than five years	11,945
2,823 Later than five years	1,997
<b>19,637 Total non-cancellable operating lease commitments as a lessee</b>	<b>17,639</b>
<b>19,637 Total commitments</b>	<b>17,639</b>

## Non-cancellable operating leases as a lessee

The Ministry leases property, plant and equipment in the normal course of its business for premises across New Zealand. These lease amounts are disclosed as future commitments based on the current rental rates extrapolated to out-years. 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 cumulative 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 as at the financial year-end.

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 2021, the Ministry had nil capital commitments (2019/20: nil).

## Lease commitments as lessor

During the year ended 30 June 2021, the Ministry leased office space to seven other organisations. The total minimum future sublease payments expected to be received under non-cancellable subleases at balance date is \$2.385 million (2019/20: \$1.822 million) and is broken down as follows:

The accompanying notes form part of these financial statements.

## Statement of departmental commitments (continued)

as at 30 June 2021

Actual 2020 \$000	Actual 2021 \$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>	
450 Not later than one year	502
1,040 Later than one year and not later than five years	1,642
332 Later than five years	241
<b>1,822 Total non-cancellable operating lease commitments as a lessor</b>	<b>2,385</b>

## Statement of contingent assets and liabilities

as at 30 June 2021

### Quantifiable and non-quantifiable contingent assets

As at 30 June 2021, the Ministry had nil quantifiable and non-quantifiable contingent assets (2019/20: nil).

### Quantifiable and non-quantifiable contingent liabilities

As at 30 June 2021, the Ministry had two contingent liabilities relating to an employment issue and personal grievance (2019/20: one).

The Ministry had nil unquantifiable contingent liabilities (2019/20: nil).

### Employment issues and personal grievances

On occasion, employment issues or personal grievances arise. The Ministry works within its policies to resolve all issues raised in good faith. Where it's not possible, a mediated settlement may be agreed.

The accompanying notes form part of these financial statements.



# Notes to the financial statements

## BASIS OF REPORTING

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### 1. Statement of accounting policies

#### Reporting entity

Te Puni Kōkiri (“The Ministry”) is a Government Department as defined by section 2 of the Public Finance Act (PFA) 1989 and is domiciled in New Zealand.

Te Puni Kōkiri 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.

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).

Te Puni Kōkiri also reports on the non-departmental (Crown) activities which it administers.

#### Reporting period

The reporting period for these financial statements is the year ended 30 June 2021, with comparative figures for the year ended 30 June 2020. The financial statements were authorised for issue by the Secretary for Māori Development of Te Puni Kōkiri on 30 September 2021.

#### 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 International Public Sector Accounting Standards (PBE IPSAS).

#### 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, adjusted by the valuation of long service leave liability.

#### 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:

## 1. Statement of accounting policies

Standards issued and not yet effective (Continued)

STANDARDS	CHANGES/SCOPE
<b>Amendment to PBE IPSAS 2 Statement of Cash Flows</b>  PBE IPSAS 41 - Financial Instruments	An amendment to PBE IPSAS 2 requires entities to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. This amendment is effective for the year ending 30 June 2022, with early application permitted.  This amendment will result in additional disclosures. The Ministry does not intend to early adopt the amendment.
<b>Financial Instruments</b>  PBE IPSAS 41 - Financial Instruments	PBE IPSAS 41 replaces PBE IFRS 9 Financial Instruments and is effective for the year ending 30 June 2023, with earlier adoption permitted. The Ministry has assessed that there will be little change as a result of adopting the new standard as the requirements are similar to those contained in PBE IFRS 9. The Ministry does not intend to early adopt the standard.
<b>Service Performance Reporting</b>  PBE FRS 48 Service Performance Reporting	PBE FRS 48 replaces the service performance reporting requirements of PBE IPSAS 1 Presentation of Financial Statements and is effective for the year ending 30 June 2023, with early adoption permitted. The Ministry has not yet determined how application of PBE FRS 48 will affect its statement of service performance. It does not plan to adopt the standard early.

### 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 exempt from the payment of income tax. Accordingly, no provision has been made for income tax. The Ministry is subject to fringe benefit tax (FBT) and goods and services tax (GST). It administers pay as you earn tax (PAYE), employer superannuation contribution tax (ESCT) and withholding tax (WHT).

### Goods and services tax (GST)

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

### Budget and forecast figures

#### Basis of the budget and forecast figures

The 2020/21 Budget figures (Unaudited Budget 2021) are for the year ended 30 June 2021. They are consistent with the Ministry's best estimate of financial forecast information submitted to the Treasury in the 2021 Budget Economic and Fiscal Update (BEFU) for the year ending 2020/21. In addition, the financial statements also present the updated budget information from the Supplementary and Addition to the Supplementary Estimates of Appropriations 2020/21 (Total Supps Est 2021).

The 2021/22 forecast figures (Unaudited forecast 2022) are for the year ending 30 June 2022, which are consistent with the best estimate financial forecast information submitted to the Treasury for the Budget Economic and Fiscal Update (BEFU) 2021/22. 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.

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

The 30 June 2022 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 2020/21. 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 are as follows:

- The Ministry's activities will remain substantially the same as for the previous year's 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 2020/21 is used as the opening position for the 2021/22 forecasts.

The actual financial results achieved for 30 June 2022 are likely to vary from the forecast information presented, and the variations may be material. Factors that could lead to material differences between the forecast financial statements and the 2020/21 actual financial statements include:

- future strategic direction of the Ministry
- capability resource availability
- efficiency and productivity gains
- changes to the baseline because of adjustments.

## 1. Statement of Accounting Policies

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Any changes to budgets during 2021/22 will be incorporated into the Supplementary Estimates of Appropriations for the Government of New Zealand for the year ending 30 June 2022.

### Authorisation statement

The forecast financial statements were approved for issue by the Chief Financial Officer on 12 April 2021. 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. While the Ministry regularly updates its forecast, updated forecast financial statements for the year ending 30 June 2022 will not be published.

The purpose of the forecast financial statements is to facilitate Parliament's consideration of appropriations for, and planned performance of, the Ministry. These forecast financial statements may not be appropriate for other purposes.

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

In preparing the 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
108	Note 8 – Intangible assets	Assessing the useful life of software
112	Note 11 – Employee entitlements	Measuring long service leave liability

### 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.



## 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

Crown revenue consists of amounts appropriated for departmental appropriations for the year, adjusted for any formal additions and reductions. The funding entitlement is established by Parliament when it passes the Appropriation Acts for the financial year. The amount of revenue recognised considered 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.

Revenue from the Crown is non-exchange revenue and is based on the Ministry's funding entitlement for the reporting period, there are no return conditions attached to funding from the Crown. However, the Ministry can incur expenses only within the scope and limits of its appropriation.

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

##### 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.

##### Other revenue – exchange transactions

###### 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.

### Breakdown of other revenue

Actual 2020 \$000		Actual 2021 \$000
<b>REVENUE FROM EXCHANGE TRANSACTIONS</b>		
638	Rental revenue	659
36	Gain on sale of assets	127
605	Revenue from external secondments	875
1,737	Revenue for services provided	1,328
<b>3,016</b>	<b>Total other revenue from exchange transactions</b>	<b>2,990</b>

### 3. Personnel costs

#### Salaries and wages and employee entitlements

Employee entitlements to salaries and wages, annual leave, long service leave and other similar benefits are recognised in the Statement of comprehensive revenue and expense when they accrue to employees.

#### Defined contribution superannuation schemes

Obligations for contributions to the State Sector Retirement Savings Scheme, KiwiSaver and the Government Superannuation Fund are accounted for as defined contribution schemes and are recognised as an expense in the Statement of comprehensive revenue and expense when incurred.

#### Breakdown of personnel costs

	Actual 2020 \$000	Actual 2021 \$000
39,700	Salaries and wages	38,881
1,124	Employer contribution to defined contribution plans	1,180
796	Increase/(decrease) in employee entitlements	(32)
1,153	Other personnel costs	1,437
<b>42,773</b>	<b>Total personnel costs</b>	<b>41,466</b>

### 4. Other operating expenses

#### Accounting policy

##### Operating leases

Operating leases, where the lessor substantially retains the risks and rewards of ownership, are recognised in a systematic manner over the term of the lease.

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.



### Breakdown of other operating expenses

		Actual 2020 \$000	Actual 2021 \$000	Unaudited Budget 2021 \$000	Unaudited Forecast 2022 \$000
3,783	Rental of premises		3,894	3,729	8,056
190	Audit fees for audit of financial statements		194	194	194
11,572	Consultants		11,738	11,652	11,262
685	Legal fees		265	726	320
2,273	Transport and travel		1,735	1,979	2,228
6,965	Contractor costs		5,343	6,570	1,937
2,317	Information and communication costs		2,483	2,657	1,646
1,233	Office administration costs		1,281	2,478	2,028
8	Koha		3	42	50
9,266	Other operating costs		11,751	13,064	3,342
<b>38,292</b>	<b>Total operating costs</b>		<b>38,688</b>	<b>43,091</b>	<b>31,064</b>

*Unaudited forecast 2022 figures are based on the Ministry's latest internal budget for 2021/22.*

## OPERATING ASSETS AND LIABILITIES

### 5. Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash in transit and funds on deposit with banks with an original maturity of no more than three months. 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 2021 are subject to the expected credit loss requirements of PBE IFRS 9, no loss allowance has been recognised because the estimated loss allowance for credit losses is minimal.

### 6. Debtors and other 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. 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.

## 6. Debtors and other receivables

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

Actual 2020 \$000	Actual 2021 \$000
<b>DEBTORS AND RECEIVABLES UNDER EXCHANGE TRANSACTIONS</b>	
824 Trade debtors	1,021
<b>DEBTORS AND RECEIVABLES UNDER NON-EXCHANGE TRANSACTIONS</b>	
- GST receivable	924
<b>- Total accounts receivable and other debtors</b>	<b>1,945</b>

### Impairment of financial assets

For the Ministry, the expected credit loss model applies to its trade debtors. A provision for doubtful debts is established when the assessment under PBE IFRS 9 deems a provision is required. Based on the ECL assessment for trade debtors as at 30 June 2021, no material impairment provisioning was required (2019/20: 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
2021 \$000	<b>1,021</b>	1,021	-	-	-
2020 \$000	<b>824</b>	782	42	-	-

See note 15 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 land, 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. Work in progress is recognised at cost less impairment and is not depreciated. Where an asset is acquired at no cost, 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 costs 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. These are recognised in the Statement of comprehensive revenue and expense in the period in which the transaction occurs. Any associated gains and losses on revalued assets are transferred from the revaluation reserve.

### Impairments

The Ministry does not hold any cash-generating assets. Assets are considered cash-generating where their primary objective is to generate a commercial return.

Property, plant and equipment held at cost that has a finite useful life is 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, unless the asset is carried at a revalued amount, in which case any impairment loss is treated as a revaluation decrease.

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.

## 7. Property, plant and equipment

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### Depreciation

Depreciation is charged 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**

	Equipment \$000	Motor Vehicles \$000	Office Equipment \$000	Furniture & Fittings \$000	Leasehold Improvements \$000	Total \$000
<b>Cost or valuation</b>						
Balance at 1 July 2019	2,179	2,653	389	2,591	3,290	11,102
Additions	504	409	8	108	911	1,940
Disposals	(24)	(159)	(8)	(62)	(9)	(262)
<b>Balance at 30 June 2020</b>	<b>2,659</b>	<b>2,903</b>	<b>389</b>	<b>2,637</b>	<b>4,192</b>	<b>12,780</b>
Balance at 1 July 2020	2,659	2,903	389	2,637	4,192	12,780
Additions	492	1,380	16	197	11	2,096
Work in progress	6	734	-	102	578	1,421
Disposals	(224)	(466)	(278)	(1,015)	(2,320)	(4,303)
<b>Balance at 30 June 2021</b>	<b>2,933</b>	<b>4,551</b>	<b>127</b>	<b>1,921</b>	<b>2,461</b>	<b>11,994</b>
<b>Accumulated depreciation and impairment losses</b>						
Balance at 1 July 2019	1,297	948	287	1,323	2,405	6,260
Depreciation expense	380	401	10	409	195	1,395
Eliminate on disposal	(24)	(130)	(8)	(62)	(9)	(233)
<b>Balance at 30 June 2020</b>	<b>1,653</b>	<b>1,219</b>	<b>289</b>	<b>1,670</b>	<b>2,591</b>	<b>7,422</b>
Balance at 1 July 2020	1,653	1,219	289	1,670	2,591	7,422
Depreciation expense	431	379	12	351	234	1,407
Eliminate on disposal	(224)	(335)	(278)	(1,015)	(2,320)	(4,172)
<b>Balance at 30 June 2021</b>	<b>1,860</b>	<b>1,263</b>	<b>23</b>	<b>1,006</b>	<b>505</b>	<b>4,657</b>
<b>Carrying amounts</b>						
At 30 June and 1 July 2019	882	1,705	102	1,268	885	4,842
At 30 June and 1 July 2020	1,006	1,684	100	967	1,601	5,358
<b>At 30 June 2021</b>	<b>1,073</b>	<b>3,288</b>	<b>104</b>	<b>915</b>	<b>1,956</b>	<b>7,336</b>

## 8. Intangible assets

### Additions

Intangible assets are initially recorded at cost. Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. The cost of an internally generated intangible asset represents direct expenditure incurred in the development phase of the asset only. The development phase occurs after the following can be demonstrated: technical feasibility, ability to complete the asset, intention and ability to sell or use; and development expenditure can be reliably measured. Direct costs include the cost of services, software, development employee cost and an appropriate portion of overheads. Costs associated with the development phase of an intangible asset are treated as capital expenditure. Expenditure incurred on research of an internally generated intangible asset is expensed when it is incurred. Where the research phase cannot be distinguished from the development phase, the expenditure is expensed when it is incurred. Costs associated with maintaining an intangible asset are recognised as an expense when incurred.

### Impairment

Intangible assets with a finite useful life are reviewed for impairment whenever an event or change in circumstances indicates that the carrying amount may not be recoverable. An impairment loss is recognised in the Statement of comprehensive revenue and expense for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less cost to sell and value in use.

### Amortisation

Amortisation is charged in the Statement of comprehensive revenue and expense on a straight-line basis over the useful life of the asset. Amortisation is not charged on capital work in progress. The major classes of intangible assets at the Ministry are acquired software and internally generated software. The estimated useful life of intangible assets is three years.

### 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 2019	1,588	380	1,968
Disposals	(259)	-	(259)
Other movements	-	759	759
<b>Balance at 30 June 2020</b>	<b>1,329</b>	<b>1,139</b>	<b>2,468</b>
Balance at 1 July 2020	1,329	1,139	2,468
Disposals	-	-	-
Additions	-	-	-
<b>Balance at 30 June 2021</b>	<b>1,329</b>	<b>1,139</b>	<b>2,468</b>
<b>Accumulated amortisation and impairment losses</b>			
Balance at 1 July 2019	1,562	380	1,941
Amortisation expense	21	84	105
Disposals	(259)	-	(259)
<b>Balance at 30 June 2020</b>	<b>1,324</b>	<b>464</b>	<b>1,787</b>
Balance at 1 July 2020	1,324	464	1,787
Amortisation expense	5	254	259
Disposals	-	-	-
<b>Balance at 30 June 2021</b>	<b>1,329</b>	<b>718</b>	<b>2,046</b>
<b>Carrying amounts</b>			
At 30 June and 1 July 2019	26	-	26
At 30 June and 1 July 2020	5	675	681
<b>At 30 June 2021</b>	<b>-</b>	<b>422</b>	<b>422</b>

The total amount of intangible assets in capital work in progress is nil (2019/20: 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. Creditors and other payables

### Accounting policy

Short-term payables are recorded at the amount payable.

### Breakdown of creditors and other payables and further information

Actual 2020 \$000		Actual 2021 \$000
<b>CREDITORS AND PAYABLES UNDER EXCHANGE TRANSACTIONS</b>		
6,931	Accounts payable and accrued expenses	10,250
<b>CREDITORS AND PAYABLES UNDER NON-EXCHANGE TRANSACTIONS</b>		
699	GST payable	-
<b>7,630</b>	<b>Total accounts payable and other creditors</b>	<b>10,250</b>

Accounts payable and other accrued expenses mainly consist of amounts owed to suppliers that have been invoiced or are accrued. They also include taxes for social security amounts due in relation to the Ministry as an employer.

Trade payables are short-term and non-interest-bearing and are recorded at amount payable. Therefore, the carrying amount of trade and other payables approximates their fair value.



## 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 future operating losses.

Provisions are measured at the present value of the expenditure required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation.

### Breakdown of provisions and further information

#### Restructuring

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 delivery of services across the Ministry.

The restructuring provision relates to decisions on strengthening Te Puni Kōkiri, as the principal policy advisor to the Government. The consultation began on 25 June 2020, with final decisions released on 23 July 2020.

#### Onerous contract

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.

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. The Ministry has moved into a new building for one of its regional offices and the original lease is due to expire in February 2022.

#### 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.

	Actual 2020 \$000	Actual 2021 \$000
<b>Current portion</b>		
1,275    Restructuring		-
-    Lease make-good		50
-    Onerous contracts		72
<b>1,275    Total current provision</b>		<b>122</b>

## 10. Provisions

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Movements for each class of provision are as follows:

	Restructuring \$000	Lease Make-good \$000	Onerous Contracts \$000	Total \$000
Balance at 1 July 2019	64	-	-	64
Additional provisions made	1,275	-	-	1,275
Charge against provisions for the year	(64)	-	-	(64)
Unused amounts reversed	-	-	-	-
<b>Balance at 30 June 2020</b>	<b>1,275</b>	-	-	<b>1,275</b>
Additional provisions made	-	50	72	122
Charge against provisions for the year	(519)	-	-	(519)
Unused amounts reversed	(756)	-	-	(756)
<b>Balance at 30 June 2021</b>	<b>-</b>	<b>50</b>	<b>72</b>	<b>122</b>

## 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 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 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
- 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 2020 \$000	Actual 2021 \$000
<b>Current entitlements</b>		
2,190	Annual leave	2,158
629	Salaries and wages	795
154	Long service leave	130
132	Sick leave	123
<b>3,104</b>	<b>Total current portion</b>	<b>3,205</b>
<b>Non-current entitlements</b>		
316	Long service leave	313
<b>316</b>	<b>Total non-current portion</b>	<b>313</b>
<b>3,420</b>	<b>Total employee entitlements</b>	<b>3,518</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 using several 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.

Actual 2020		Actual 2021
<b>Long service leave assumptions</b>		
Year 1: 0.22%		Year 1: 0.38%
Year 2: 0.25%	Discount rate	Year 2: 0.81%
Year 3 and over: 1.63%		Year 3 and over: 3.08%
2.72%	Salary inflation factor	3.08%

## 11. Employee entitlements

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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	19	(17)	(4)	4

## 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.

## CAPITAL STRUCTURE AND FINANCIAL COSTS

### 13. Capital charge

#### Accounting policy

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.

#### Further information

The capital charge rate for the year ended 30 June 2021 was 5.0% per annum (2019/20: 6.0%).

## 14. 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 2020 \$000	Actual 2021 \$000
603 Capital injection	806
- Capital withdrawal	-

Capital injection was received from the State Sector Decarbonisation Fund as well as for other initiatives to support the work in various areas of the Ministry.

#### Capital management

The Ministry's capital is its equity, which comprises taxpayers' funds. 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.



## 15. Financial instruments and risk management

Te Puni Kōkiri is party to financial instruments as part of its daily operations. These financial instruments include bank accounts, debtors and creditors. 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. Te Puni Kōkiri 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 debtors and deposits with banks.

The Ministry is only permitted to deposit funds with Westpac, a registered bank, and enter into foreign exchange spot and forward contracts with the New Zealand Debt Management Office or any counterparty that meets the minimum credit rating criteria. 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 debtors. There is no collateral held as security against these financial instruments, including those instruments that are overdue or impaired.

#### 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.

	Note	Total carrying amount \$000	Contractual cash flows \$000	Less than 6 months \$000	More than 6 months \$000
<b>2021</b>					
Creditors and other payables (excluding GST payable)	9	10,250	10,250	10,250	-
<b>2020</b>					
Creditors and other payables (excluding GST payable)	9	6,931	6,931	6,931	-

## OTHER DISCLOSURES

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### 16. Related party transactions and key management personnel

All related party transactions have been entered into on an arm's length basis.

Te Puni Kōkiri is a wholly owned entity of the Crown. The Government significantly influences the role of Te Puni Kōkiri as well as being its major source of revenue.

#### Related party transactions required to be disclosed

There are no related party transactions that are required to be disclosed (2019/20: 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.

#### Te Puni Kōkiri staff

Te Puni Kōkiri 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 Te Puni Kōkiri. These organisations are therefore considered related parties of Te Puni Kōkiri.

Te Puni Kōkiri 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 Te Puni Kōkiri 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 (2019/20: nil).

#### Key management personnel compensation

Actual 2020 \$000	Actual 2021 \$000
<b>EXECUTIVE LEADERSHIP TEAM, INCLUDING THE SECRETARY FOR MĀORI DEVELOPMENT</b>	
2,190 Remuneration	2,269
7 Full-time equivalent staff	7



Key management personnel include the Secretary for Māori Development, five Deputy Secretaries and one Chief of Staff, who are all members of the Executive Leadership Team (2019/20: Secretary for Māori Development, five Deputy Secretaries and one Chief of Staff). The Secretary's remuneration is determined and paid by the Public Service Commission.

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).

#### **Related party transactions involving key management personnel or their close family members**

The Treasury has confirmed that there were no related party transactions with the Minister for Māori Development and Minister for Whānau Ora (2019/20: nil). Where there are close family members of key management personnel employed by the Ministry, the terms and conditions of the employment arrangements are no more favourable than the Ministry would have adopted if there were no relationship with key management personnel.

## **17. Explanation of significant variances against budget**

### **Statement of comprehensive revenue and expense**

*Variances between actuals 2020/21 and Main Estimates*

	Actual 2021 \$000	Unaudited Budget 2021 \$000	Variance 2021 \$000
Revenue Crown	89,231	87,537	1,694
Personnel costs	41,466	42,841	(1,375)
Other operating costs	38,688	43,091	(4,403)
Operating surplus	9,989	-	9,989

**Revenue Crown:** Revenue Crown was higher than budget by \$1.694 million due to additional funding received during the year for the continuation of the Whenua Māori Programme.

**Personnel costs:** Personnel costs were lower than budget by \$1.375 million due to a number of vacancies across the Ministry. These were driven by a tight labour market that continues to be impacted by COVID-19.

**Other operating costs:** Ongoing COVID-19 impacts directly impacted conference, travel, meeting, office administration and facilitation expenditure over the year (reduced by approximately \$1.902 million). Project-based work was also delayed as resource was redeployed to COVID-19 response work and specialist resource became more difficult to acquire. This has resulted in lower contractor (\$1.227 million), consultancy (\$0.086 million) and other operating expenditure (\$1.313 million).

## 17. Explanation of significant variances against budget

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**Operating surplus:** Te Puni Kōkiri concluded the 2020/21 financial year with a \$9.989 million surplus. This amount was mostly driven by ongoing COVID-19 impacts in conjunction with tight labour market conditions throughout the year. This surplus is largely offset by in-principle expense transfers of \$6.017 million which move funding into the 2021/22 financial year.

### Statement of financial position

*Variances between actuals 2020/21 and Main Estimates*

	Actual 2021 \$000	Unaudited Budget 2021 \$000	Variance 2021 \$000
Current assets	25,154	12,470	12,684
Non-current assets	7,758	7,314	444
Current liabilities	23,567	10,787	12,780

**Current assets:** Current assets were more than budget by \$12.684 million due to higher than expected cash balances at year end. These arose due to reduced expenditure as detailed in the revenue and expense variances.

**Non-current assets:** Non-current assets were more than budget by \$0.444 million as majority of the Ministry's vehicle fleet was transitioned to electric and hybrid vehicles during 2020/21. This was in line with scheduled fleet replacement.

**Current liabilities:** Current liabilities were more than budget by \$12.780 million largely due to the \$9.989 million surplus which will be returned to the Treasury. There was also higher than anticipated employee entitlements compared to budget due to higher level of untaken leave compared to budget.

## 18. Significant events after balance date

There have been no significant events after the reporting date.

## 19. The effects of COVID-19 – Impact on the Ministry

During August and September 2020 and February and March 2021, the Auckland region moved into Alert Levels 3 and 2 and other parts of the country moved into Alert Level 2. Towards the end of June 2021, the Wellington region moved into Alert Level 2 for one week.

### Impact on operations

The Ministry has an office in Auckland, so this meant that where possible its Auckland staff worked from home when the Auckland region was at Alert Level 3. The Ministry was still able to carry out its services so the impact on the operations was minimal. There has been no material impact on the Ministry's financial statements and operations as a result of alert level changes in the rest of the country.



# He Tāpiriringa Pūtea Kupu Āpiti

## Supplementary Financial Schedules – Non-Departmental

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# Non-Departmental Statements and Schedules

for the year ended 30 June 2021

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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 and receipts

for the year ended 30 June 2021

The Schedule of non-departmental revenue and receipts summarises non-departmental revenue and receipts that Te Puni Kōkiri administers on behalf of the Crown.

Actual 2020 \$000	Actual 2021 \$000	Unaudited Main Estimates 2021 \$000	Unaudited Total Supp. Estimates 2021 \$000
<b>Revenue</b>			
- Miscellaneous receipts	-	10	10
105 Recoveries from third parties	6,585	-	-
<b>105 Total Crown revenue and receipts</b>	<b>6,585</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 2021 (2019/20: 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 2021.*



## Schedule of non-departmental expenses

for the year ended 30 June 2021

The Schedule of non-departmental expenses summarises non-departmental expenses that Te Puni Kōkiri administers on behalf of the Crown. Further details are provided in the Statement of expenses and capital expenditure against appropriations on pages 127 to 130. Figures are GST exclusive.

	Actual 2020 \$000	Actual 2021 \$000	Unaudited	Unaudited
			Main Estimates 2021 \$000	Total Supp. Estimates 2021 \$000
<b>Operating appropriation expenses</b>				
308,284	Non-departmental output expense	388,959	279,921	393,148
442	Benefits and other unrequited expense	480	480	480
23,489	Non-departmental other expenses	26,335	8,619	28,629
<b>Non-departmental multi-category appropriation expenses</b>				
10,317	Non-departmental output expense	-	-	-
2,941	Non-departmental other expenses	-	-	-
2,985	<b>Non-departmental multi-year appropriation expenses</b>	2,798	7,100	7,628
46,007	GST expense	60,351	59,282	63,336
<b>394,465</b>	<b>Total non-departmental expenses</b>	<b>478,923</b>	<b>355,402</b>	<b>493,221</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 2021.*

## Schedule of non-departmental assets

as at 30 June 2021

The Schedule of non-departmental assets summarises non-departmental assets that Te Puni Kōkiri administers on behalf of the Crown.

Actual 2020 \$000	Note	Actual 2021 \$000	Unaudited Budget 2021 \$000	Unaudited Total Budget 2021 \$000
<b>Current assets</b>				
38,132	Cash and cash equivalents	59,503	38,132	38,132
-	Other receivables	1,655	-	-
<b>38,132</b>	<b>Total current assets</b>	<b>61,158</b>	<b>38,132</b>	<b>38,132</b>
<b>Non-current assets</b>				
15	Crown shareholding in Waihaha 4 (Hurakia Trust)	15	-	-
-	Land	-	15	15
5,400	Cultural artefacts	2	5,400	5,400
<b>5,415</b>	<b>Total non-current assets</b>	<b>5,415</b>	<b>5,415</b>	<b>5,415</b>
<b>43,547</b>	<b>Total non-departmental assets</b>	<b>66,573</b>	<b>43,547</b>	<b>43,547</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 2021.*



## Schedule of non-departmental liabilities

as at 30 June 2021

The Schedule of non-departmental liabilities summarises non-departmental liabilities that Te Puni Kōkiri administers on behalf of the Crown.

Actual 2020 \$000	Actual 2021 \$000	Unaudited Budget 2021 \$000	Unaudited Total Budget 2021 \$000
<b>Current liabilities</b>			
7,760 Creditors and payables	8,615	7,760	7,760
<b>7,760 Total liabilities</b>	<b>8,615</b>	<b>7,760</b>	<b>7,760</b>

## Schedule of non-departmental commitments

as at 30 June 2021

The Schedule of non-departmental commitments shows the future contractual obligations (exclusive of GST) that will become liabilities if and when the terms and conditions of existing contracts are met.

The Ministry on behalf of the Crown has no non-departmental commitments as at 30 June 2021 (2019/20: nil).

## Schedule of non-departmental contingent assets and liabilities

as at 30 June 2021

The Schedule of non-departmental contingent assets and liabilities shows amounts at balance date that could potentially become assets or liabilities depending on the occurrence of one or more uncertain future events after 30 June 2021. It does not include general or unspecified business risks or conditions.

### Contingent liabilities

The Ministry on behalf of the Crown has no contingent liabilities as at 30 June 2021 (2019/20: nil).

### Contingent assets

The Ministry on behalf of the Crown has no contingent assets as at 30 June 2021 (2019/20: 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 2021.*

# Notes to the non-departmental financial schedules and statements

## BASIS OF REPORTING

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### 1. Statement of accounting policies

#### Reporting entity

These non-departmental statements and schedules record the expenses, revenue and receipts, assets and liabilities that Te Puni Kōkiri 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 2021 with comparative figures for the year ended 30 June 2020. 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 2021.

#### 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 Sector Public Benefit Entity Accounting Standards) as appropriate for public benefit entities (PBEs).

#### Budget figures

The 2021 unaudited budget figures are for the year ended 30 June 2021, and are consistent with the Ministry's best estimate financial forecast information submitted to the Treasury for the BEFU Economic and Fiscal Update (BEFU) for the year ending 30 June 2021. In addition, the financial statements also present the updated budget information from the Supplementary Estimates of Appropriations 2020/21 (unaudited Supps Est 2021). The budget figures are consistent with the best estimate financial information submitted to the Treasury.

#### 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>Financial Instruments</b> PBE IPSAS 41 - Financial Instruments	PBE IPSAS 41 replaces PBE IFRS 9 Financial Instruments and is effective for the year ending 30 June 2023, with earlier adoption permitted. The Ministry has assessed that there will be little change as a result of adopting the new standard as the requirements are similar to those contained in PBE IFRS 9. The Ministry does not intend to early adopt the standard.



**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). The functional currency of the Ministry is the New Zealand dollar.

**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.

**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 Te Puni Kōkiri non-departmental expenditure, revenue assets and liabilities variances between actual results in 2020/21 and 2019/20 and between 2020/21 actual results and 2020/21 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 Te Puni Kōkiri and they are on display at the Puke Ariki Museum. The Panels were last revalued in 2019 with a valuation of \$5.4 million.

### Related party transactions

Te Puni Kōkiri provides funding through the Crown appropriation process to other entities controlled, significantly influenced, or jointly controlled by the Crown. Funding to these government-related entities for the year ended 30 June 2021 totalled \$123 million (2019/20: \$118 million).

### The effects of COVID-19 – Impact on the Non-Departmental Statements and Schedules the Ministry manages on behalf of the Crown

Additional funding of \$105 million was received in 2020/21 within Vote Māori Development for the COVID-19 Response and Recovery Fund.

### Crown entities and other statutory bodies

In addition to the above, the Minister for Māori Development receives administration services in respect of the following Crown entities and statutory bodies:

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

The investment in these entities is recorded within the Financial Statements of the Government on a line-by-line basis. No disclosure is made in this schedule.

For information on the financial performance and position of these organisations, please refer to the Annual Reports at the following websites:

Te Māngai Pāho:

[www.tmp.govt.nz](http://www.tmp.govt.nz)

Te Taura Whiri i te Reo Māori:

[www.tetaurawhiri.govt.nz](http://www.tetaurawhiri.govt.nz)

Te Mātāwai:

[www.tematawai.maori.nz/](http://www.tematawai.maori.nz/)

Māori Television:

[www.maoritelevision.com/](http://www.maoritelevision.com/)

Te Tumu Paeroa

[www.tetumupaeroa.co.nz/](http://www.tetumupaeroa.co.nz/)



# He Tauākī Whiriwhiri

## Appropriation Statements

### Statement of expenses and capital expenditure against appropriations

for the year ended 30 June 2021

Expenditure 2020 \$000	Expenditure 2021 \$000	Unaudited Main Estimates 2021 \$000	Unaudited Total Supp. Estimates 2021 \$000	Location of end-of-year Performance Information*
<b>Vote Māori Development</b>				
<b>Departmental output expenses</b>				
966	Kaupapa Whakamaumahara Pakanga Whenua Māori (Māori Land War Commemorations)	-	-	-
11,838	Ngā Ratonga mō ngā Kaipupuri Whenua Māori (Services for Māori Land Owners)	-	-	-
-	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)	71,133	72,542	79,266
9,711	Whakapakari Kaupapa Whānau Ora (Whānau Ora Commissioning Approach)	9,647	9,759	11,236
<b>22,515</b>	<b>Total departmental output expenses</b>	<b>80,780</b>	<b>82,301</b>	<b>90,502</b>
<b>Departmental capital expenditure</b>				
2,698	Te Puni Kōkiri Utunga Haupū Rawa (Te Puni Kōkiri – Capital Expenditure) PLA	3,517	3,572	4,344
<b>2,698</b>	<b>Total departmental capital expenditure</b>	<b>3,517</b>	<b>3,572</b>	<b>4,344</b>
<b>Non-departmental output expenses</b>				
2,652	Kōtuitui Te Ture Whenua (Te Ture Whenua Network)	-	-	-
11,261	Ngā Whakahaea a Te Tumu Paeroa (Māori Trustee Function)	11,586	11,586	11,586
66,259	Pāpāho Reo me ngā Kaupapa Māori (Māori Broadcast and Streamed Services)	68,759	65,759	68,759
27,389	Tahua Whanaketanga Māori (Māori Development Fund)	56,231	34,687	56,953
34,560	Te Kōtuitui Hanga Whare mō ngāi Māori (Māori Housing)	36,188	33,920	36,231

## Appropriation Statements (continued)

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Expenditure 2020 \$000		Expenditure 2021 \$000	Unaudited Main Estimates 2021 \$000	Unaudited Total Supp. Estimates 2021 \$000	Location of end-of-year Performance Information*
19,264	Whakaata Māori (Māori Television)	19,264	19,264	19,264	4
124,418	Whakamahi i ngā Huanga a Whānau Ora (Commissioning Whānau Ora Outcomes)	173,304	91,078	176,728	6
7,664	Whakarauora Reo mō te Motu (National Māori Language Revitalisation)	8,810	8,810	8,810	3
14,817	Whakarauora Reo mō te Whānau, Hapū, Iwi me te Hapori (Family, Tribal and Community Māori Language Revitalisation)	14,817	14,817	14,817	9
<b>308,284</b>	<b>Total non-departmental output expenses</b>	<b>388,959</b>	<b>279,921</b>	<b>393,148</b>	
	<b>Benefits or related expenses</b>				
442	Takoha Rangatiratanga (Rangatiratanga Grants)	480	480	480	2
<b>442</b>	<b>Total benefits and other unrequited expenses</b>	<b>480</b>	<b>480</b>	<b>480</b>	
	<b>Non-departmental other expenses</b>				
15	Poari Kaitiaki Māori o Taranaki (Taranaki Māori Trust Board) PLA	15	15	15	2
2,064	Rōpū Whakahaere, Rōpū Hapori Māori (Community and Māori Governance Organisations)	-	-	-	-
20,800	Te Hokohoko mai o te Moni a-Tau a te Poari Kaitiaki Māori o Taranaki (Buyout of the Taranaki Māori Trust Board Annuity)	-	-	-	-
610	Whaiwāhitanga Māori (Māori Participation)	-	-	-	-
-	Rōpū Whakahaere, Rōpū Hapori Māori (Community and Māori Governance Organisations)	24,130	8,555	24,375	2
-	Te Kaitaonga Hua Pāpori (Social Procurement)	2,190	-	4,190	2
-	Utu Whakahaere Whenua Karauna (Administrative Expenses for Crown Land)	-	49	49	2
<b>23,489</b>	<b>Total non-departmental other expenses</b>	<b>26,335</b>	<b>8,619</b>	<b>28,629</b>	



Expenditure 2020 \$000	Expenditure 2021 \$000	Unaudited Main Estimates 2021 \$000	Unaudited Total Supp. Estimates 2021 \$000	Location of end-of-year Performance Information*
<b>Multi-category appropriations</b>				
<b>7,306</b> <b>Hauora me te Oranga Māori (Māori Health and Wellbeing) MCA</b>	-	-	-	
<b>Non-departmental output expenses</b>				
2,203 Ārai Whakamomori Rangatahi Māori (Rangatahi Māori Suicide Prevention)	-	-	-	
2,954 He Tikanga a-Whānau mō te Whakakore Tūkino (Whānau-centred Family Violence Interventions)	-	-	-	
<b>Non-departmental other expenses</b>				
2,149 Hiki i te Ao Māori – Tautoko Tikanga me te Hākinakina Māori (Moving the Māori Nation – supporting Māori Culture and Sport)	-	-	-	
<b>39,903</b> <b>Takatutanga me ngā Haumitanga ā-rohe (Regional Engagement and Investment) MCA</b>	-	-	-	
<b>Departmental output expenses</b>				
17,268 Haumitanga ā-rohe (Regional Investment)	-	-	-	
22,635 Takatutanga ā-rohe (Regional Engagement)	-	-	-	
<b>18,877</b> <b>Tohutohu Kaupapa Here me ngā Huanga Patata (Policy Advice and Related Outputs) MCA</b>	-	-	-	
<b>Departmental output expenses</b>				
9,296 Kaupapa Here – Whanaketanga Māori (Policy – Māori Development)	-	-	-	
5,727 Kaupapa Here – Whanaungatanga Karauna Māori (Policy – Crown Māori Relationships)	-	-	-	
3,854 Ratonga Tautoko Minita (Ministerial Servicing)	-	-	-	
<b>5,952</b> <b>Whanaketanga Ōhangā Māori (Māori Economic Development) MCA</b>	-	-	-	

## Appropriation Statements (continued)

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Expenditure 2020 \$000	Expenditure 2021 \$000	Unaudited Main Estimates 2021 \$000	Unaudited Total Supp. Estimates 2021 \$000	Location of end-of-year Performance Information*
<b>Non-departmental output expenses</b>				
5,160 Whakapakari, Whakatairanga Tāpoi Māori (Strengthening and Promoting Māori Tourism)	-	-	-	-
<b>Non-departmental other expenses</b>				
792 Tahua Whanaketanga Hangarau Māori (Māori Digital Technology Development Fund)	-	-	-	-
<b>72,038 Total multi-category appropriations</b>	-	-	-	-
<b>Multi-year appropriations</b>				
<b>Non-departmental output expenses</b>				
2,985 He Huarahi Ki Te Whare (Home Ownership Pathways)	2,730	2,600	3,128	
- Tahua Whanaketanga Hangarau Māori (Māori Digital Technology Development Fund)	68	4,500	4,500	8
<b>2,985 Total multi-year appropriations</b>	<b>2,798</b>	<b>7,100</b>	<b>7,628</b>	
<b>432,451 Total annual, permanent and multi-year appropriations</b>	<b>502,869</b>	<b>381,993</b>	<b>524,731</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 Reo Whakapuaki Irirangi (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 The Māori Television Service Annual Report.
- 5 Te Tumu Paeroa (the Māori Trustee) Annual Report.
- 6 In the Non-departmental section of the Ministry's Annual Report.
- 7 In the Non-departmental section of the Ministry's Annual Report.
- 8 The Ministry's Annual Report.
- 9 Te Mātāwai Annual Report.



## Explanation of significant variances

Refer to the Supplementary Estimates of Appropriations for the year ending 30 June 2021 for an explanation of budget changes between the 2020/21 Main Estimates and 2020/21 Supplementary Estimates for Vote Māori Development.

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

### Departmental output expenses and capital expenditure

	Actual 2021 \$000	Unaudited Main Estimates 2021 \$000	Unaudited Variance 2021 \$000
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)	71,133	72,542	(1,409)

**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):** Actual expenditure was lower than budget due to a number of unfilled vacancies as a result of COVID-19 impacts in conjunction with labour market restrictions.

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

	Actual 2021 \$000	Unaudited Main Estimates 2021 \$000	Unaudited Variance 2021 \$000
Pāpāho Reo me ngā Kaupapa Māori (Māori Broadcast and Streamed Services)	68,759	65,759	3,000
Tahua Whanaketanga Māori (Māori Development Fund)	56,231	34,687	21,544
Te Kōtuitui Hanga Whare mō ngāi Māori (Māori Housing)	36,188	33,920	2,268
Whakamahi i ngā Huanga a Whānau Ora (Commissioning Whānau Ora Outcomes)	173,304	91,078	82,226
Rōpū Whakahaere, Rōpū Hapori Māori (Community and Māori Governance Organisations)	24,130	8,555	15,575
Tahua Whanaketanga Hangarau Māori (Māori Digital Technology Development Fund)	68	4,500	(4,432)

**Pāpāho Reo me ngā Kaupapa Māori  
(Māori Broadcast and Streamed Services):**

Actual expenditure is more than budget due to additional funding of \$3 million provided by the COVID-19 Response and Recovery Fund to support news and current affairs capacity in the Māori media sector.

**Tahua Whanaketanga Māori  
(Māori Development Fund):**

Actual expenditure is more than budget due to an expense transfer from 2019/20 to ensure COVID-19 emergency response funding remains available for the most appropriate NGOs in the most economically and socially affected communities in 2020/21 (\$10.830 million). There was also an increase in funding provided in COVID-19 Response and Recovery Fund to support employment opportunities through Cadetships (\$6.750 million) and to build sustainable and resilient communities (\$4 million).

**Te Kōtuitui Hanga Whare mō ngāi Māori  
(Māori Housing):**

Actual expenditure is more than budget as funding of \$2.311 million was transferred from the 2019/20 financial year to 2020/21 to ensure that funding remained aligned with eventual milestone payments for housing projects supported by this fund.

**Whakamahi i ngā Huanga a Whānau Ora  
(Commissioning Whānau Ora Outcomes):**

Actual expenditure is more than budget as additional funding of \$72.450 million was provided by the COVID-19 Response and Recovery Fund to support the immediate and near term recovery of whānau from COVID-19. Funding also increased by \$13.200 million for a cross-agency initiative between Te Puni Kōkiri, Accident Compensation Corporation and Oranga Tamariki to develop a Whānau-centred Early Interventions Prototype.



**Rōpū Whakahaere, Rōpū Hapori Māori  
(Community and Māori Governance Organisations):**  
Actual expenditure is more than budget as additional funding of \$15.820 million was provided by the COVID-19 Response and Recovery Fund to support the Māori tourism sector as well as the New Zealand Māori Arts and Crafts Institute.

**Tahua Whanaketanga Hangarau Māori  
(Māori Digital Technology Development Fund):**  
Actual expenditure is more than budget as the investment fund is currently closed. We have undertaken an operational review of the Ka Hao Fund, which has been completed and recommendations on opening the fund will be presented.

## 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 2021

The Ministry has not incurred any departmental and non-departmental expenses or capital expenditure without, or in excess of appropriation, or other authority for the year ended 30 June 2021 (2019/20: nil).

## Statement of capital injections without, or in excess of, authority

For the year ended 30 June 2021

	Actual 2020 \$000	Unaudited		
		Actual 2021 \$000	Main Estimates 2021 \$000	Supp. Estimates 2021 \$000
603	Capital contributions – to fund new assets	806	186	806

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

Nil (2020: nil).

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

Nil (2020: nil).

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

Nil (2020: nil).

### Breaches of projected departmental net assets schedules

Nil (2020: nil).

# Performance Report for Non-departmental Appropriations

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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.

This report has been appended to this Annual Report for publication. It is not subject to audit.

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Appropriations reported against in this section are listed below:

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**135** Tahua Whanaketanga Māori  
(Māori Development Fund)

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**137** Te Kōtuitui Hanga Whare mō ngāi Māori  
(Māori Housing)

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**138** Whakamahi i ngā Huanga a Whānau Ora  
(Commissioning Whānau Ora Outcomes)

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## Tahua Whanaketanga Māori

(Māori Development Fund)

135

### 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 \$22.266 million to \$56.953 million for 2020/21 due to:

- an expense transfer from 2019/20 to ensure COVID-19 emergency response funding remains available for the most appropriate NGOs in the most economically and socially affected communities in 2020/21 (\$10.830 million)
- an increase in funding provided in the COVID-19 Response and Recovery Fund to support employment opportunities and development through Cadetships (\$6.750 million)
- an increase in funding provided in the COVID-19 Response and Recovery Fund to build sustainable and resilient communities by increasing the capability and capacity of Māori organisations (\$4 million)
- an expense transfer from 2019/20 Kōtuitui Te Ture Whenua | Te Ture Whenua Network (\$460,000) and Ārai Whakamomori Rangatahi Māori | Rangatahi Māori Suicide Prevention (\$121,000) appropriations to ensure funding remains aligned with eventual milestones
- a forecast adjustment to reflect the recovery of funding from other government agencies to support the Parihaka Papakāinga Trust (\$105,000).

Actual 2020 \$000		Actual 2021 \$000	Budget 2021 \$000	Supp. Estimates 2021 \$000
27,389	Total Appropriation	56,231	34,687	56,953

## Tahua Whanaketanga Māori (Continued)

### Performance reporting

Achievement against our performance reporting requirements for the 2020/21 financial year is summarised in the following table:

Actual 2020	Assessment of Performance	Actual 2021	Target 2021
88%	Percentage of projects over \$50,000 that are co-funded.	72%	65% or above
185	Number of community events that promoted te ao Māori, mātauranga, and te reo Māori.	292	Minimum of 150
89%	Percentage of investment proposals that are decided within six weeks of first assessment.	93%	60% or above
New measure	Number of initiatives that builds a more sustainable, resilient, and inclusive Māori economy.	277	Minimum of 100



## Te Kōtuitui Hanga Whare mō ngāi Māori

(Māori Housing)

137

### 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 \$2.311 million to \$36.231 million for 2020/21 due to an expense transfer from 2019/20 to ensure that funding remains aligned with eventual milestone payments for housing projects supported by this fund.

Actual 2020 \$000		Actual 2021 \$000	Budget 2021 \$000	Supp. Estimates 2021 \$000
34,560	Total Appropriation	36,188	33,920	36,231

### Performance reporting

Achievement against our performance reporting requirements for the 2020/21 financial year is summarised in the following table:

Actual 2020	Assessment of Performance	Actual 2021	Target 2021
100%	Māori Housing Network initiatives are funded in accordance with the National Investment Approach and Regional Investment Plans.	100%	100%
41	Number of new affordable rental homes on Papakāinga co-funded to be built.	27	Minimum of 20
New measure	Number of financial capability programmes approved to be delivered to whānau to help them achieve their housing aspirations.	39	Minimum of 25
523	Number of whānau homes approved to be repaired through a community-based repair programme, or an urgent individual whare repair.	346	Minimum of 250

## **Whakamahi i ngā Huanga a Whānau Ora**

(Commissioning Whānau Ora Outcomes)

138

### **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 \$85.650 million to \$176.728 million for 2020/21 due to:

- an increase in funding to support the immediate and near-term recovery of whānau from COVID-19 provided in the COVID-19 Response and Recovery Fund (\$72.450 million)
- an increase in funding for a cross-agency initiative with Te Puni Kōkiri, Accident Compensation Commission and Oranga Tamariki to develop a Whānau-centred Early Interventions Prototype (\$13.200 million).

Actual 2020 \$000		Actual 2021 \$000	Budget 2021 \$000	Supp. Estimates 2021 \$000
124,418	Total Appropriation	173,304	91,078	176,728



## Performance reporting

Achievement against our performance reporting requirements for the 2020/21 financial year is summarised in the following table:

Actual 2020	Assessment of Performance	Actual 2021	Target 2021
10,033	Number of whānau supported by commission agency navigators as reported at 30 June.	13,889	8,500 - 12,000
40%	Percentage of whānau who achieved their budgeting or financial literacy goals with the support of Te Pou Matakana navigators.	18%	More than 40%
>700	Number of whānau who achieved their physical health goals with the support of Te Pou Matakana navigators.	239	More than 700
87%	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%
92%	Percentage of whānau who are now making positive healthy lifestyle choices with the support of Te Pūtahitanga o te Waipounamu navigators.	89%	More than 70%
84%	Percentage of whānau who have reduced their debt by five percent or more with the support of Pasifika Futures navigators.	81%	More than 70%
40%	Percentage of whānau who have become smokefree with the support of Pasifika Futures navigators.	44%	More than 50%

### Te Pou Matakana

Te Pou Matakana have provided their most up-to-date results (as at 31 Poutū-te-rangi 2021) as their year-end (as at 30 Pipiri 2021) reporting was put on hold due to staff redeployment in favour of the COVID-19 response during Here-turi-kōkā and Mahuru 2021.

# Papatohu Directory

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Audit New Zealand  
Wellington  
New Zealand  
on behalf of the Auditor-General

**Bankers:**

Westpac



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