



# 2022

## Pūrongo-ā-tau Annual Report





## Cover

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Kaimahi at Te Arawa Drive-through COVID-19 Vaccination Clinic in Rotorua. Te Arawa COVID-19 Response Hub was established in March 2020, with marae, hapū, health and community organisations coming together to support whānau. The clinic opened on 1 September 2021. Photo credit: Stephen Parker.

## Inside cover

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Image from Karawhiua's Kia pakari tonu ai campaign, featuring Miriama Morrison-Hare and Ihipera Mahia. Photo credit: Kiriana Eparaima-Hautapu.







# Pūrongo-ā-tau

## Annual Report of Te Puni Kōkiri

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Mō te mutunga o te tau i te 30 o ngā rā o Pipiri 2022  
For year ended 30 June 2022

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



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# Mai i te Tumu Whakarae mō Te Puni Kōkiri

From the Secretary for Māori Development

**I am pleased to present the Annual Report of Te Puni Kōkiri for the year ended 30 Pipiri 2022, my second financial year as Secretary for Māori Development.**

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In the last annual report, I outlined the progress Te Puni Kōkiri has made to establish and implement a new strategy to support our vision of Thriving Whānau. The strategy links the vision, role, and purpose of Te Puni Kōkiri to three strategic priorities and nine focus areas.

We are positioned within a public service that is increasingly sensitive to the need to improve its delivery of services to Māori. Te Puni Kōkiri is creating and modelling the necessary conditions for whānau-centred initiatives to succeed by commissioning kaupapa Māori providers and organisations to deliver to their communities.

Our challenge over the past year has been to apply our strategy to focus on influencing the public service to support more indigenously designed, developed, and delivered solutions for Māori.

For Te Puni Kōkiri to effectively monitor public service delivery for Māori, we need to move from relying solely on the traditional model of assessing the effectiveness of government services after the fact. Ideally we engage in a kind of ‘monitoring by doing’; walking alongside mainstream agencies while they design and deliver whānau-centred, locally-led, indigenously designed interventions.

This year, this looked like a rapid response to the housing crisis, building community resilience to the ongoing impacts of the COVID-19 pandemic, and prioritising the safety and wellbeing of our tamariki.

The effectiveness of ‘monitoring by doing’ is evident in the success of the iwi housing prototypes, the Māori Communities COVID-19 Fund and the Ngā Tini Whetū prototype.

The iwi housing prototypes are an innovative commissioning model that has shifted the way government invests in Māori housing solutions, as part of Whai Kāinga Whai Oranga. The prototypes support iwi-led delivery of Māori housing at every stage of the continuum. This new approach is enabling new housing supply to be delivered at pace through community-led approaches.

The Māori Communities COVID-19 Fund was established to respond to the significant gap between Māori and non-Māori COVID-19 health outcomes. We knew that commissioning providers with in-depth knowledge of the unique need within their communities to provide the wraparound support needed was the best approach to lift Māori vaccination rates.

We rapidly deployed funding to high-need communities, enabled by our regional offices across the motu, their knowledge and insight of Māori communities in their rohe and our established networks of kaitono. Partnering with Whānau Ora commissioning agencies, iwi and the Māori community led to more than \$128 million of effective community investment.





▲ Dave Samuels, Te Tumu Whakarae mō Te Puni Kōkiri, Secretary for Māori Development.

The investment increased Māori vaccination rates, improved community resilience and lifted the public service's overall effectiveness in its COVID-19 response.

Ngā Tini Whetū deliver whānau-centred, wraparound services to improve wellbeing, safety, and resilience of tamariki and their whānau. It is a landmark prototype that exemplifies the Whānau Ora Commissioning model, and empowers community providers.

There is already compelling evidence that Ngā Tini Whetū is having a positive impact for the whānau involved.

As the government's principal policy advisor on Māori wellbeing and development, our work to influence the design of public policy across government continues. We use Te Tautuhi-ō-Rongo (the Māori Public Policy Framework) to drive improved outcomes for Māori. Te Tautuhi-ō-Rongo advances collaborative policy development with Māori through a positive reading of Te Tiriti o Waitangi. This year, a focus has been to lead and influence policy to actively protect taonga like mātauranga Māori and te taio (our environment). Alongside our continued focus on whānau-centred

policy making, we have also influenced mainstream policies to increase Māori economic, business and employment resilience.

Our organisational focus is on lifting our leadership capability across the Ministry by re-establishing a cohort of Directors, better aligning our resources with our priority areas, and utilising our regional connections and intelligence to provide well-grounded advice.

We work to support whānau to thrive across many kaupapa. We have achieved significant milestones against each of the focus areas in our *2020-2024 He Takunetanga Rautaki | Strategic Intentions*. Examples of these successes are described throughout this report. We are currently updating our existing outcomes and four-year goals to ensure these provide the necessary structure and alignment to implement our strategy.

E aro ki te kōkiri a ngā manu o te ata hāpara,  
toko ake ki te hū a ngā tūtei whakatangi pūtātara,  
whakarongo ki ngā reo whakatau i te awatea,  
kaweā ēnei rongo ki ngā tōpito o te motu, maranga  
e te hāpai Ō, he mahi māu me tīmata.

Ko te tohu o te rangatira, ko te rangatira o wō mahi.

*Heed the chorus of the harbinger of the dawn,  
respond to the sentinel's trumpet, hear the voice that  
greet the new day, carrying this message through  
the land, let the milieu arise, there is work to be done.*

*The nobility in us all rests in the noble work we do.*

Mauria te pono.

**Dave Samuels**

Te Tumu Whakarae mō Te Puni Kōkiri  
Secretary for Māori Development



## Innovative Whānau-centred Commissioning

**Public service interventions for Māori are most effective when they are whānau-centred and delivered by Māori through commissioning at a community level. The importance of community-led approaches is not new to us or our predecessor agencies, and it is as essential today as it always has been.**

The smallest unit in te ao Māori is whānau, and this is the primary unit we serve. We consider that when whānau are thriving, so do their communities, hapū, iwi and all of Aotearoa. Public service interventions, services, and policy must focus on maintaining the collective wellbeing of whānau, when seeking to address an individual's needs.

Delivering for whānau through kaupapa Māori providers draws on the knowledge, high-trust relationships and innovative solutions that come from those who truly understand their communities. We work with Māori communities and government agencies throughout the motu to develop and deliver better solutions for Māori. We know that the best outcomes result from those initiatives where government gives communities the autonomy to deliver to their own people.

### Whai Kāinga Whai Oranga

Government-led approaches alone cannot solve the housing crisis for Māori.

The iwi housing prototypes, part of Whai Kāinga Whai Oranga, constitute an innovative, Māori-led approach to investing in new housing supply, supported jointly by Te Puni Kōkiri and Te Tūāpapa Kura Kāinga.

Under the programme, iwi deliver improved Māori housing outcomes on behalf of the government. The approach prioritises rohe facing significant housing supply and affordability issues.

Three iwi Heads of Agreement were signed in 2022. Each agreement reflects the specific housing needs of the community and will support them to test, develop and implement new Māori housing models. With 453 homes under contract since October 2021, it is whānau-centred delivery at scale and pace.

This model of housing investment and delivery creates opportunities for Māori communities to respond to their own unique needs.

### Ngā Tini Whetū

Ngā Tini Whetū is an innovative prototype using the Whānau Ora commissioning model to decentralise early intervention support. The prototype is underpinned by kaupapa Māori principles to improve the safety and wellbeing of tamariki, and prevent injury and the necessity of Oranga Tamariki intervention.

The prototype provides wraparound support to lift child and whānau wellbeing and resilience. A key component is empowering and enabling kaupapa Māori providers to take the lead on solutions for whānau.

Around 800 whānau and 2,000 individuals have participated in the initiative so far. Data on outcomes for the participants is already demonstrating the potential to make positive change through changing the model of delivering services. The results show a reduction in the numbers of participating whānau who were originally identified as requiring intervention. At the same time, there has been a significant increase in the number of thriving whānau.



▲ Kaimahi at Wainuiomata Marae Vaccination Centre. Photo credit: Adrian Heke.

Ngā Tini Whetū forms a part of Te Aorerekura, New Zealand's national strategy to eliminate family violence and sexual violence. We jointly lead the initiative with Te Pou Matakana (the Whānau Ora Commissioning Agency), ACC, and Oranga Tamariki. The Lessons Learnt report found that, although there is current willingness among agency senior leaders to champion this new approach, more work will be needed within the public service to reach a shared understanding and successfully embed the prototype.

### Māori Communities COVID-19 Fund

By September 2021, the Government was looking to accelerate the vaccination programme. It was clear that, using mainstream processes, it was difficult to reach and vaccinate Māori communities, and urgent action was needed to increase Māori vaccinations to protect the health and lives of whānau, particularly in Auckland.

The Ministry of Health transferred \$5 million to Te Puni Kōkiri so that community-based Māori providers could work to lift vaccination rates. Te Puni Kōkiri rapidly entered agreements with

Te Pou Matakana, (the Whānau Ora Commissioning Agency) and Wero Hia (National Hauora Coalition). These agreements were high-trust arrangements with experienced and capable organisations. The agreements had elements of commissioning, in particular a focus on broader outcomes (increased Māori vaccinations). Te Pou Matakana and Wero Hia utilised their networks of community-based kaupapa Māori providers to reach whānau.

This demonstration of the agility, speed and effectiveness of Māori organisations and communities in responding to urgent whānau need was recognised in the announcement of the Māori Communities COVID-19 Fund on 22 October 2021.

The Māori Communities COVID-19 Fund closed with \$128.98 million paid across 166 Māori organisations working in their communities throughout the motu. The Māori Communities COVID-19 Fund was a key mechanism that supported whānau to respond to the challenges of COVID-19. During the period of Fund investments there was a significant increase in the rate of Māori vaccinations. The percentage of Māori vaccinated rose from 69% to 91% for first doses and from 49% to 88% for second doses from October 2021 to 30 June 2022 (based on HSU 2020 population). An independent evaluation of the Māori Communities COVID-19 Fund is currently under way.



# Ko tā mātou Rautaki

## Our Strategy

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

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### 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.





# Ko ngā painga mai i ngā tau 2021/22

Some highlights from 2021/22

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## Whai Kāinga Whai Oranga

Through Whai Kāinga Whai Oranga, 700 new homes and 885 infrastructure sites have been approved or contracted.



## Māori Communities COVID-19 Fund

\$128 million invested through the Māori Communities COVID-19 Fund into kaupapa Māori approaches to COVID-19 resilience.



## Cadetships

We have partnered with 102 organisations to support 1,307 cadets.



## Progressive Procurement

Reporting shows progress towards the 5% target of the Progressive Procurement Policy with 5.7% of contracts in the first six months awarded to Māori businesses worth \$871 million.





### Karawhiua

A successful campaign supported by iwi and cross-agency partnerships to support and inform Māori throughout the COVID-19 pandemic.



### Oranga Marae

- 51 marae received technical and feasibility support.
- 5 marae received cultural revitalisation support.
- 34 marae received capital works support.



### Māori Enterprise

Over 100 businesses received investment support from the Māori Business Growth Fund.



### Paiheretia

Kaiarataki Navigator Services delivered in Northland and Hawke's Bay.



### International Relations

Supported the design and delivery of Te Aratini - Festival of Indigenous and Tribal Ideas at Dubai World Expo 2020 (held November 2021 to March 2022).





# Housing

Through whānau-centred commissioning and investing in communities, we have supported more whānau into healthy homes and increased whānau home ownership through papakāinga and progressive home ownership structures.

## 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.

## High Level Outcomes

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

## Four Year Goals

- Improve stability and security of tenure in high quality rental housing to reduce the number of Māori living in severe housing deprivation to 1%. Currently 1.7% for Māori versus 0.7% for non-Māori (Stats NZ, 2020c).
- Increase the scale and scope of critical and essential repairs to existing homes that can be made habitable to reduce the proportion of Māori living in damp households to 25%. Currently 35.3% for Māori versus 19.9% for non-Māori (Stats NZ, 2020c)
- Increase the number of Māori that own their own home to 35%. Currently 31.0% for Māori versus 54.7% for non-Māori (Stats NZ, 2020c).

- Progress policy development to address the barriers to housing ownership driven by planning and resource management legislation for whānau Māori.
- Increase the scale of investment into papakāinga housing on whenua Māori.
- Increase the scale of the Progressive Home Ownership Fund by whānau, hapū and iwi Māori.
- Improve access to finance for whānau, hapū and iwi Māori to build on whenua Māori to enable Māori to have more choice in vehicles to home ownership and development.
- Better information about the number of Māori who own their own homes, as individual whānau or collectively, or under progressive home ownership agreements.

### Our Achievements

- Through Whai Kāinga Whai Oranga, 700 new homes and 885 infrastructure sites have been approved or contracted.
- Via the Māori Housing Network and Whai Kāinga Whai Oranga funding, invested in 110 new rental houses on papakāinga, with 42 rentals completed during the period.
- Invested in a total of 286 houses across iwi partner prototypes, papakāinga and other housing investments.
- \$22 million invested to repair 448 whānau-owned homes.

### Innovation in Māori housing

The Whai Kāinga Whai Oranga programme was created to deliver housing at scale and pace to Māori using a community-led approach. We lead the programme alongside the Ministry of Housing and Urban Development. To date, 700 new homes and 885 infrastructure sites have already been approved or contracted.

In Budget 2021, recognising the need to support Māori-led housing solutions, the government allocated \$380 million over four years for innovation in Māori housing supply at every stage of the housing continuum. This approach entails iwi delivering improved housing outcomes on behalf of the government.

This year, we signed iwi prototype agreements with Toitū Tairāwhiti, Ngāti Kahungunu Iwi Investments, and Ka Uruora to deliver housing in Tairāwhiti, Heretaunga Taranaki, and other high-demand areas across the motu.



▲ Whai Kāinga Whai Oranga agencies and Ka Uruora signing event in New Plymouth.  
Photo credit: Tania Niwa, 2022.

Locations were prioritised in consultation with the National Iwi Chairs Forum. We are currently in partnership discussions with Te Tai Tokerau.





▲ Blessing of the mauri stone at Te Awhina Marae Blessing on the whenua where the papakāinga will be developed in Motueka.

### Papakāinga Development

We support the development of small-scale papakāinga on whenua Māori. The focus is to support rōpū who wish to establish a te ao Māori papakāinga community. The communities enable intergenerational living and whānau connection with their whenua, identity and te reo Māori.

This year, we invested in 110 new rental houses on papakāinga and completed 42 rental houses through the Māori Housing Network and Whai Kāinga Whai Oranga funding.

### Repair Programme

The repair programme supports whānau by building capability and improving existing housing through repairs and maintenance to make them warm, dry, and safe. An investment of \$22 million enabled repairs to be carried out on 448 whānau-owned homes.

### WAI 2750 – Housing Policy and Services Inquiry

The Waitangi Tribunal WAI 2750 Housing Policy and Services Inquiry hears outstanding claims with grievances concerning Crown housing policy and services. Many of the claims relate to alleged Crown failure to provide adequate standards of housing for Māori.

Between April and November 2021, the Waitangi Tribunal focused on hearing issues relating to Māori homelessness. We provided evidence on our present-day and historical role in housing. This includes the support Whānau Ora provides for Māori living with homelessness and our commitment to the Ministry for Housing and Urban Development (MHUD) Māori and Iwi Housing Innovation Framework for Action (MAIHI).

Government is awaiting the Waitangi Tribunal's report on homelessness and is also in the planning and scoping stages for the remaining kaupapa: whenua Māori, health and housing, social and public housing, and the housing market.

## Understanding Systemic Barriers

We recognise the government alone cannot solve housing for Māori. Effective housing solutions require partnership with Māori. While we develop iwi-led housing solutions, we are working to address systemic barriers that may prevent Māori developing their whenua.

The upcoming Resource Management Act reforms will see the Act replaced by three pieces of legislation: the Natural and Built Environments Act, the Strategic Planning Act, and the Climate Change Adaptation Act. Current processes are complex and prohibitively costly for Māori with collectively owned assets. Our contribution has been focused on

reducing the challenges faced by Māori through the current planning or consenting processes.

Our focus is to ensure Māori are positioned within the new system to realise their ambitions and aspirations for their whenua. This has also been reflected in our contributions to the National Policy Statement on Urban Development, the Government Policy Statement on Housing and Urban Development, and MAIHI Ka Ora.

Obtaining finance to build housing on whenua Māori continues to be difficult, as traditional approaches to lending struggle with the nuance of collective ownership. We have worked in support of the Reserve Bank in its review *Improving Māori Access to Capital* and will continue to support this work.

## Case Study



▲ Chairman of Te Rūnanganui o Ngāti Porou, Selwyn Parata, at the Toitū Tairāwhiti agreement signing in Wellington.

A community-led approach is driving the Whai Kāinga Whai Oranga programme, with three iwi Heads of Agreement signed in 2022. Each Agreement reflects the specific housing needs of the community and will support them to test, develop and implement new Māori housing models.

Ka Uruora, a collective of Taranaki iwi, signed their agreement in April 2022 securing an investment of \$55 million. The investment will enable Ka Uruora to deliver 172 rentals, 31 progressive home ownership sites, and support for infrastructure requirements.

Toitū Tairāwhiti Holdings Limited was the next iwi collective to sign an agreement for an investment of \$55 million to support their housing aspirations in Tairāwhiti. The investment will benefit numerous iwi in the rohe, with 150 homes set to be built.

Both Agreements are examples of how an approach sensitive to the particular needs and aspirations of Māori can deliver effective housing solutions.

Work is under way for another iwi partnership in Te Tai Tokerau.



# Employment

We are working with marae, iwi, businesses, and government agencies to create tailored, innovative solutions that encourage increased Māori participation in education and employment, with a focus on opportunities for rangatahi Māori.

## Our Goal

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

## 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.

## Four Year Goals

- > Increase the number of Māori in education, training, and employment.
- > Increase the Māori labour force participation to 68.7%, (up from 66.8% MBIE, 2020).
- > Government employment programmes are effectively equipping more Māori for jobs in high potential industries and professions.



- Address barriers to re-employment for wāhine Māori and Māori workers who need to re-skill.

- Partner with the Te Tāhuhu o te Mātauranga | Ministry of Education and Te Amorangi Mātauranga Matua | Tertiary Education Commission to deliver an education and training system that achieves equitable outcomes for Māori across a range of settings.

- Policy and delivery better enable the development of a skilled Māori workforce that meets the business needs of Māori frontier firms and emerging industries.

- The proportion of Māori that participate in tertiary education in Science Technology, Engineering and Mathematics (STEM) related subjects to 43.1%, (up from 30.5%, MOE, 2020).

### Our Achievements

- 1,307 cadets supported through programmes that provide development, mentorship, and training to permanent Māori staff. Almost 50% are women, an increase from 20% in 2018.
- Through Pae Aronui, over 200 rangatahi across the motu have been supported to achieve their employment and education aspirations, with 89 moving into employment and 47 re-engaging with education.
- The Māori labour force participation has increased to 69.0%.
- Established a Māori advisory group to provide advice for the Future of Work for Māori Tripartite Forum in 2022.
- Provision of seed funding to Pūhoro STEMM (Science, Technology, Engineering, Mathematics and Mātauranga) to lift the achievement rates of 870 high school students, and 279 students in tertiary education.



▲ Cadetships participant wāhine Māori tech business 1Centre and Minister Jackson.

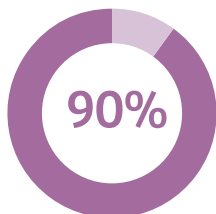
### Cadetships

Our Cadetships programme provides development, mentoring, and training to Māori staff at all career stages across a range of businesses. The programme aims to support Māori to achieve their full potential in the workplace and contribute to thriving, innovative and resilient businesses. This year, we worked with 102 participating organisations to support 1,307 cadets.

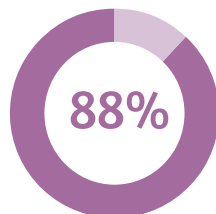
Participating businesses include locally owned and operated Māori businesses and large, international organisations.

Of the participating organisations, 78% are Māori owned and 78% are small-to-medium enterprises.

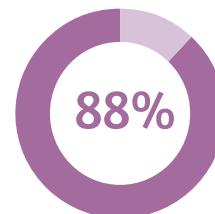
Almost 50% of cadets were wāhine, an increase from 20% since 2018. A 2021 survey of participating employers who had participated in the Cadetship programme since 1 July 2015 showed the following cadet achievements:



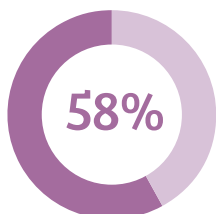
were **still employed** at the same organisation



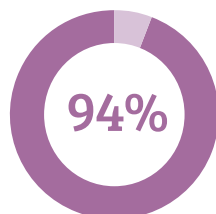
received **additional on-the-job training** within the organisation



received a **pay rise**



received a **promotion** within the organisation



of employers agreed or strongly agreed that the programme has **prepared cadets for their careers** in the long-term

### Pae Aronui

The innovative Pae Aronui programme improves outcomes for rangatahi Māori at risk of long-term unemployment. Over 200 rangatahi across the motu have been supported into employment and education, with 89 moving into employment and 47 re-engaging with education. An evaluation of the Year 2 Pae Aronui programmes found:

- Iwi-based models and a whānau-centred, kaupapa Māori approach to programme delivery supports rangatahi confidence and connection with their culture
- Māori providers innately take a holistic approach that reaches beyond rangatahi to their peers and whānau members, who are seeing and wanting to emulate their success
- Providers have delivered focused ongoing pastoral support to rangatahi with complex needs

- Our regional connections and relationships with iwi, marae and other providers enabled a Māori-led approach.

### Taiohi Ararau – Passport to Life

Taiohi Ararau supports rangatahi into training and employment by helping them to obtain their essential documents, e.g. drivers license or passport, and providing them with wraparound pastoral care.

The programme was piloted in Te Tai Tokerau, a region where one-fifth of rangatahi Māori were not in employment, education, or training. Six programme providers engaged with over 440 rangatahi Māori. An evaluation highlighted that:

- Gaining essential documentation was critical to the transition of rangatahi into employment, training, and education



- 168 rangatahi Māori obtained 261 essential documents and 207 additional documents (resumes, student IDs, email and RealMe accounts)
- 49 rangatahi now in employment
- 14 rangatahi now in further education and two rangatahi are now self-employed
- At least 100 rangatahi are still engaged in the programme to gain essential and additional documents and have pastoral support to transition in their desirable pathway
- Essential documentation meant rangatahi were less vulnerable to fines and arrests
- Taiohi Ararau had re-engaged vulnerable rangatahi Māori who did not have the skills, or access to the knowledge, resources, and parental support to succeed.

#### **Te Mahere Whai Mahi Māori - Māori Employment Action Plan**

The vision of Te Mahere Whai Mahi Māori - the Māori Employment Action Plan is for Māori to exercise greater leadership, creating intergenerational wellbeing through employment in a mana-enhancing system that will improve Māori employment outcomes.

The priority actions for us are:

- Building stronger pathways and support for wāhine entrepreneurs
- Exploring the changes needed for an equitable EET system for Māori
- Setting up the Future of Work Māori advisory group.

Our work supports Māori employees and employers as drivers of the Māori and wider economy, and as Te Tiriti partners. We have worked closely with the Ministry of Business, Innovation and Employment who are leading this work across government.

#### **The Future of Work for Māori Tripartite Forum**

The Future of Work for Māori Tripartite Forum is working to understand how climate change, technology advancement and demographic megatrends might shape the future of work for Māori. The aim is to support businesses and workers to meet the challenges and opportunities presented in a rapidly changing world of work.

The forum provides advice and recommendations to government on the strategic issues for Māori workers and businesses, and how to prepare the Māori economy and workforce to thrive. The Forum is a partnership between government, BusinessNZ and the Council of Trade Unions.

#### **Supporting the Cross Government Employment, Education and Training programme**

This year, we focused on system performance for Māori in EET. We used a te ao Māori approach to identify what government agencies need to do to improve EET outcomes for Māori, build economic resilience and enable whānau wellbeing.

Our partner agencies are Te Manatū Whakahiato Ora | Ministry for Social Development (MSD), MBIE, Te Tāhuhu o te Mātauranga | Ministry of Education (MOE), and Te Amorangi Mātauranga Matua | Tertiary Education Commission (TEC).

#### **Review of Active Labour Market Programmes for Government**

We have worked closely alongside MBIE and MSD on the Review of Active Labour Market Programmes. We identified a need to improve consistency of data collection, reporting and evaluation, particularly for Māori programmes.

We have influenced the strengthening of the programmes' investment, monitoring and evaluation system so it captures the needs and aspirations for Māori. Systemically, it is critical that programmes are culturally intelligent and relevant for Māori entering work and maintaining a connection to work.





▲ The BNZ team accepts the HRNZ Supreme Award along with Gordon Smith, Te Puni Kōkiri Principal Advisor (far right). Photo credit: Cactus Photography, 2022.

The annual Human Resources New Zealand (HRNZ) Awards recognise excellence and outstanding achievement within Aotearoa's human resources community.

Two kaitono supported through our Cadetships programme won big at the awards in Auckland in May 2022.

Downer won the inaugural Leadership Māori HR Award, and BNZ took home the Diversity and Inclusion Award as well as being announced winners of the HRNZ Supreme Award for overall leadership in human resources practice.

Both businesses described the support from Te Puni Kōkiri as pivotal to the success of their respective programmes.

Our partnerships with BNZ and Downer focused on developing initiatives within their organisations to create environments where te ao Māori is recognised and celebrated and developing Māori leadership is prioritised.

BNZ were able to achieve significant outcomes through Te Hōkaianga – its Māori leadership programme. The programme, which focuses on exploring and evolving leadership capability through a Māori lens, has allowed BNZ to rapidly accelerate career progression, organisational transformation, and culture change through strategic and thoughtful programme design.

Downer's Te Ara Whanake leadership programme has resulted in nine out of the 15 pilot participants being promoted within six months of completing the programme.



# Māori Enterprise

We are focused on creating the conditions for Māori business to thrive by driving system change in procurement practices and providing investment, advice, and support to grow the Māori economy.

## Our Goal

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

## High Level Outcomes

- ▶ 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 rights and interests are protected internationally, and international trade and intellectual property instruments are promoting high productivity, export-led economic growth.
- ▶ Māori businesses navigate through COVID-19 economic shocks and survive and thrive.
- ▶ 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.



### Four Year Goals

- Māori enterprise activity and employment has recovered at least as fast as the national economy and exhibits improved resilience against future economic, climate and societal shocks.
- Increase the number of Māori businesses (currently at least 10,200 Māori enterprises – TPK 2020).
- Te Puni Kōkiri supports the development of a viable 'by Māori for Māori' ecosystem which provides national access to knowledge, know-how, start-up and growth capital and new markets.
- Government procurement mechanisms enable Māori enterprises to have effective and equitable access to government and corporate contracts.
- Māori asset ownership and enterprise activity in productive, sustainable, value-adding and knowledge sectors/industries are growing at a multiple of the national average.
- Government contracts awarded to Māori enterprises accounts for 5% of total government procurement spend.
- Māori economic and cultural leaders are more internationally engaged and recognised, as leaders of economic and cultural development and geopolitical influence.
- Traditional intellectual property protections enable productive, sustainable, value-added export growth and ongoing innovation for all of Aotearoa New Zealand under the kaitiaki of Māori.

### Our Achievements

- Inaugural Progressive Procurement reporting (July – December 2021) shows 5.7% of relevant contracts awarded were to Māori businesses, with an approximate value of \$871 million.
- Completion of the second Te Matapaeroa 2020 report highlighted that almost 40% of Māori-owned businesses have wāhine Māori as owners and that these businesses are also more diverse, with higher levels of women ownership (of any ethnicity) than non-Māori-owned businesses.
- Over 100 businesses received investment support from the Māori Business Growth Fund.
- Supported Māori tech scale up businesses by providing access to key capability advice to ensure the businesses can grow sustainability at pace.
- Worked on the UK Free Trading Agreement which now includes a dedicated chapter on Māori trade and economic collaboration, diversification for Māori business visibility in the UK.







▲ Wawata Creative was supported by Te Puni Kōkiri to build their capability through the Local Intermediary Connect programme, part of the Progressive Procurement policy. Photo credit: Wawata Creative.

### Progressive Procurement

We are influencing and promoting changes in government procurement processes to increase supplier diversity and achieve greater economic outcomes for Māori. The Progressive Procurement policy has an initial target for 5% of supply contracts for mandated government agencies to be awarded to Māori businesses. The provisional results for the reporting period from 1 July 2021 to 31 December 2021 show that 5.7% of contracts were awarded to Māori businesses, with an approximate value of \$871 million.

We engaged with over 400 Māori businesses across 25 industries to build their knowledge of government procurement and to provide support.

A capability uplift programme has provided targeted support to 16 Māori businesses so they are 'tender-ready' to bid for government contract opportunities. The businesses secured government contracts valuing approximately \$6 million, with more contracts in the pipeline.

We jointly lead this mahi with MBIE.

### Māori Economic Resilience

Māori economic resilience is a core strategic priority. In the past year, we have walked alongside mainstream government agencies and our iwi partners to progress Māori economic resilience outcomes via:

- Investment in community-led response to the COVID-19 pandemic
- Progressive housing and whenua developments
- The advancement of an all-of government mātauranga Māori framework
- Research and analysis of the Māori enterprise sector
- Review of mainstream EET interventions.

The Māori Economic Resilience Strategy is a cross-government strategy led by Te Puni Kōkiri to ensure a coordinated government response to support Māori economic resilience across skills and workforce, community resilience and infrastructure and enterprise. In the past year, we have built a strong resource of data and insights to highlight current system performance, and gaps and opportunities for improvement.

### Māori Economic Ecosystem Review

This year, through holding regional focus groups with over 150 Māori businesses, we gained valuable insight into their strategies to manage the impacts of the fluid COVID-19 environment, the barriers they have encountered and how they are now responding to new opportunities.

Combining these insights with other Māori economic information enables us to better tailor interventions and provide advice to our mainstream agency colleagues. This work focuses on how government can support a resilient Māori economic ecosystem, and address barriers such as accessing capital and investment and difficulties with finding and retaining talent.



▲ Kiwigarden Directors Joanne Edwards and Taine Randell. Kiwigarden was supported by the Māori Business Growth Fund to carry out assessments of their digital capability and review and improve their digital strategy to continue to grow their business. Photo credit: Wawata Creative.

### Māori Business Growth and Support

This year, our Māori Business Growth Fund supported more than 100 Māori enterprises. In addition to investment, we provided advice and support to businesses on the challenges of COVID-19, wellbeing, mentoring, and business continuity planning services.

We have continued to support high-growth Māori businesses in future-focused sectors such as technology, providing capability advice to ensure these businesses can grow sustainably at pace.

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### International Relations

We continue to design indigenous international policy to enable Māori engagement, influence, and visibility internationally.

We are progressing our Indigenous Collaboration Arrangement with the Australian Government to deepen the trans-Tasman working relationship on indigenous issues, including support for indigenous business connections.



▲ Panellist, including Minister Mahuta, at day 3 of Te Aratini 2021. Photo credit: Te Aratini.

We continue to support the work of Manatū Aorere | Ministry of Foreign Affairs and Trade in key international instruments, particularly the United Kingdom and European Union Free Trade Agreements (FTA). The resulting UK FTA recognised the historical importance of the Māori-Crown relationship and has provided a strong basis for ongoing work to support outcomes for Māori in trade.

We advised on the design and delivery of Te Aratini (Festival of Indigenous and Tribal Ideas) at Dubai World Expo 2020 in November 2021. Te Aratini brought together Indigenous peoples to address the issues facing our world, to share stories and knowledge and build a platform for indigenous relationships for future economic collaboration. We are continuing contribute to Te Aratini, including EXPO 2025 in Osaka Japan.

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### Te Matapaeroa 2020

Te Matapaeroa 2020 has brought a sharp focus on wahine Māori business owners as a core part of Māori enterprise and the economy. The updated work on the data for Te Matapaeroa is a significant contribution to the enterprise system.

## Expansion of the Whenua Māori Service

The Whenua Māori Service continues to address the barriers Māori landowners face in utilising, developing, and undertaking responsibilities as kaitiaki of their whenua.

The service supports Māori landowners, trustees and whānau to realise their whenua aspirations, whether they be social, cultural, environmental, or economic.

In September 2021, the Whenua Māori Service became permanent throughout Aotearoa New Zealand following a pilot programme of regional advisory services in Te Tai Tokerau, Waikato-Wairariki and Tairāwhiti. Our Whenua Māori regional advisors develop and manage tools such as Tupu.nz and influence future whenua Māori policy with localised knowledge and advice.

### 2021/2022 Whenua Māori highlights:



**Held over 27 wānanga supporting more than 725 attendees** with whenua capability building including governance information, natural disaster support and whenua development.



**Supported 14 community coordinators** across Aotearoa New Zealand to accelerate whānau participation in discussions about the future of their whenua from within their community, building capability and providing employment opportunities in the regions.



**Invested \$740,000 in landlocked land case studies** to investigate and prototype solutions to the barriers in accessing whenua Māori for utilisation and development.



**Invested \$180,000 in an iwi-led whenua Māori development project** in the Whakatōhea community to bring 24 ungoverned whenua Māori land blocks through trust development to be investment ready.



**The Tupu.nz website saw 58,914 users** with over 10,700 visits to our whenua mapping, over 2,900 visits to our Land Summary Reports and over 5,800 downloads of agriculture and horticulture factsheets.



**The Tupu.nz website also strengthened understanding in Māori freehold land** with over 6,000 visits to our Māori Land History Information page and 2,800 visits to the Why Māori Land matters page.





# Te Whare o te Reo Mauri Ora and Broadcasting

We are working across government to grow a strong, healthy, thriving Māori language in Aotearoa New Zealand – *kia māhorahora te reo* – everywhere, every way, for everyone, every day. We have secured increased funding for Māori television and iwi radio to strengthen the Māori media sector.

## Our Goal

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

## High Level Outcomes

- ▶ Te Reo Māori me ōna tikanga continues to grow and be healthy and vibrant.
- ▶ Māori perspectives and te reo Māori flourish through increased focus on Māori and mainstream broadcasting.

## Four Year Goals

- Increase in proportion of New Zealanders who can hold an everyday conversation in te reo Māori (from 4% Census 2018, Statistics NZ 2020).
- Improved health of partnership in te reo Māori revitalisation (baseline indicator to be established through 2021 survey).
- Increase in the proportion of New Zealanders watching Māori programming (from 29% TMP, 2019).
- More Māori over 15 years old speak te reo Māori as a primary language at home with either parents, their partner, pre-schoolers, school children or others (up from 3% currently, Statistics NZ 2020a).

- > Funding increases annually for Māori Television and iwi radio.
- > Ensure the Māori voice is heard across all media sectors using innovative approaches.
- > Maintain funding profile for te reo Māori and establish new funding for Māori stories in English.

### Our Achievements

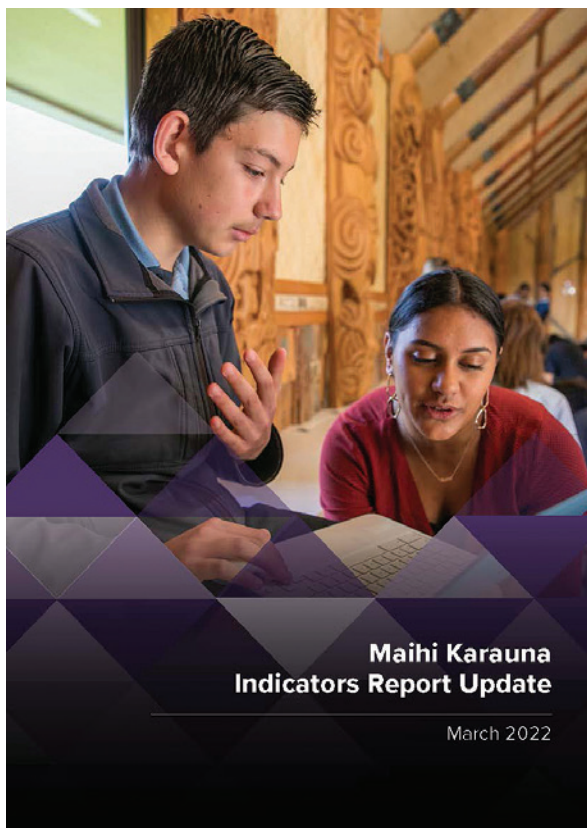
- > Secured \$20 million as part of Budget 2022 for innovative Māori language and culture content.
- > Worked with Te Mātāwai to support Te Ture mō te reo Māori 2016 (Māori Language Act 2016) Review Steering Group to develop preliminary advice for the Minister and co-chairs of Te Mātāwai.
- > Consulted with Māori language entities and government agencies on the review of Te Ture mō Te Reo Māori 2016, including the partnership aspects.
- > Secured agreement from Te Rūnanga Reo to develop the kawa and ritenga for the forum and Te Whare o te reo Mauri Ora to set out how Te Rūnanga Reo will work together as partners on te reo Māori revitalisation and the mechanisms to enable effective partnership.
- > Developed a plan to strengthen the Māori media sector for the future so it can deliver to the current and future demands of New Zealand audiences by providing a wide variety of content and platforms.
- > Secured Budget 2022 funding to share local stories and innovative Māori content with New Zealand audiences across a range of platforms.
- > Progressed Budget 2022 initiatives that invested a further \$40 million in Māori media over two years, including \$12 million for iwi radio news collaboration and transmission and \$8 million for Whakaata Māori for platform distribution and workforce capability and cost pressures.
- > Worked with Manatū Taonga | Ministry for Culture and Heritage to position Māori media and wider public media to work more closely together, ensuring the diverse realities of Māori will be reflected across a range of platforms.

### Strengthening the Māori media sector for the future

Budget 2022 funding will be used to support initiatives to strengthen Māori media in the new public media environment.

We have worked with the Ministry for Culture and Heritage to ensure its strategic framework for a sustainable media system protects and promotes te reo Māori me ngā tikanga Māori and that the new public media entity will support the Māori media sector.

We developed a Māori Media Sector Business Case this year to progress and test the advice of the Māori Broadcasting Advisory Panel on repositioning the Māori media sector for strategic impact. A plan to strengthen the Māori media sector for the future will be considered by Cabinet next financial year.



▲ Maihi Karauna Indicators Report Update, published March 2022. Photo credit: Te Rawhitiroa Bosch.

### **Maihi Karauna – Government's Māori Language Strategy**

We contributed to the formative evaluation, implementation plan and annual report for the Maihi Karauna coordinated by Te Taura Whiri i te reo Māori | Māori Language Commission. We led the update of the Maihi Karauna Indicators Report Update.

The report found progress is being made. Data shows 907,000 New Zealanders over 15 years old in 2018 able to at least speak about basic things in te reo Māori, an increase from 770,000 in 2016.

In June 2022, we held a Rangatahi Leadership Forum to better understand rangatahi leadership aspirations. A key theme from the Forum was te reo Māori, with a focus on the revitalisation. The insights will support future work for rangatahi, where te reo Māori me ngā tikanga Māori will be a key focus in recognising the importance a strong sense of identity has on rangatahi wellbeing and development.

### **Review of Te Ture mō te Reo Māori 2016 – Māori Language Act**

This year, in partnership with Te Mātāwai, we have been reviewing the operation and effectiveness of Te Ture mō te Reo Māori 2016.

The review provided an opportunity to identify technical amendments and ways to strengthen the partnership and Te Whare o te Reo Mauri Ora (The Māori Language Strategy). The review will inform future work within and across the Strategy.

The review is a result of an extensive consultation process across Māori language stakeholders and public service agencies. There is now a good understanding of what is working well in terms of the Act and what can be improved upon.

A report will be provided to the Minister for Māori Development and the co-chairs of Te Mātāwai in September 2022. The review will result in a focused legislative and policy work programme in 2022/23.

A steering group of government and Te Mātāwai representatives was established, supported by a Te Puni Kōkiri and Te Mātāwai working group that engaged with key Maihi Karauna entities and Māori language stakeholders.



### Te Whare o te Reo Mauri Ora

Te Whare o Te Reo Mauri Ora is the working partnership between the Crown's Māori language entities and agencies, and Te Mātāwai, representing iwi.

Te Whare o Te Reo Mauri Ora seeks to improve Māori language outcomes for whānau, hapū, iwi, Māori communities and wider society. Ministers of key agencies and Te Mātāwai Co-Chairs are tasked with identifying matters of shared importance, opportunities, and risk. A hui in May 2022 set clear new expectations and priorities and issues for language revitalisation.

We are working with Te Mātāwai on updated shared priorities and to build an evaluation and monitoring framework for Te Whare o te Reo Mauri Ora.

### Māori Boarding Schools

We completed risk assessments and engagement work with the four Māori boarding schools to enable them to receive around \$20 million in funding for critical infrastructure upgrades of their hostels and associated buildings.

### Māori Spectrum Commission

We have continued to provide support, alongside MBIE to the Māori Spectrum Commission to establish its arrangements to progress with the government's transfer of an enduring right to 5G radio spectrum and key resources to support Māori into digital futures.

### Oranga Marae Development Programme

Together with Te Tari Taiwhenua | Department of Internal Affairs we supported the physical and cultural revitalisation of marae:



**51 marae received technical and feasibility support**  
(\$2.9 million)



**5 marae were funded for cultural implementation requests**  
(\$87,000)



**34 marae received capital works grants**  
(\$27 million)

Oranga Marae is supporting marae impacted by climate change including coastal erosion or flooding, and this continues to be a fund priority.

The Kāinga Rua funds marae to plan and build capability to support whānau and communities during emergency events. This year, 62 marae, including four Tairāwhiti marae needing flood repairs, have been funded for a total of \$2.9 million to enable them to continue to service isolated rural communities.



# Te Pae Tawhiti: Wai 262

Te Pae Tawhiti is the government's response to Wai 262 findings that it needed to take steps to address its role in protecting and preserving mātauranga Māori. We are leading the Crown's work with Māori to ensure the government's response to Wai 262 is consistent and best realises the benefits of our national identity for Māori and all of Aotearoa New Zealand.

## Our Goal

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

## 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.

## Four Year Goals

- Initiatives and joint work that address Wai 262 issues have progressed as expected.
- The protection, development and use of mātauranga Māori and taonga are supported by a general policy and legal framework developed jointly with Māori.
- Mātauranga Māori has equal mana with other disciplines and Te Ao Māori perspectives are central to policy development affecting Wai 262 issues.

- > A partnership approach to Wai 262 issues is well supported and resourced.
- > The Crown and mandated Māori representation are actively working together on Wai 262 issues.

### Our Achievements

- > Secured funding from Budget 2022 to embed the foundation of Te Pae Tawhiti. Established a whole-of-government work programme to create sustainable cultural and economic opportunities based on our unique place in the world.
- > Strengthened relationships and capacity for Māori with Te Taumata Whakapūmau.
- > Undertook research to model the potential value to New Zealand from better protection and appropriate use of mātauranga Māori.

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

The Wai 262 Inquiry considered issues of ownership and control of Māori culture and identity. It investigated traditional knowledge in New Zealand's laws, government policies and practices that recognise mātauranga Māori as a central component of te ao Māori.

We lead the government's response to the Inquiry, Te Pae Tawhiti, which considers how best to realise the benefits of our national identity for Māori and all of Aotearoa New Zealand.

In February 2022, Cabinet agreed to refocus Te Tumu mō te Pae Tawhiti work programme. Te Tumu mō te Pae Tawhiti aims to create sustainable economic opportunities based on our unique place in the world by developing advice with a technical expert rūpū, and wider government on:

- Active protection and appropriate use of mātauranga Māori as traditional knowledge, traditional cultural expressions and genetic resources

- Māori representation and leadership in international treaties
- Measuring what works and where issues are in the active protection and appropriate use of mātauranga Māori.

### Māori-ki-te-Māori conversations

We work closely with Te Taumata Whakapūmau, the original Wai 262 claimants' representative rūpū, to understand what Māori need to fulfil their role as kaitiaki of mātauranga Māori, traditions and cultural expressions.

Te Taumata Whakapūmau is coordinating Kanohi Ora, a national engagement strategy to connect with iwi. The rūpū held a Wai 262 Symposium in August 2021, which attracted 9,600 collective streams and reached over 15,300 views on social media platforms.

### Te Pōkai Ao

Te Pōkai Ao programme of work complements Te Pae Tawhiti by strengthening international connections and partnerships.

This year, we continued to progress relationships with Australian partners across economic, cultural, and social issues through the 2020 Indigenous Collaboration Arrangement.

The free trade agreements also provide a platform for further recognition of mātauranga Māori and indigenous knowledge.

### Intellectual Property Support

Our focus is on developing policy advice for a bespoke legal approach guided by tikanga Māori to actively protect and enable appropriate use of mātauranga Māori and taonga. We continue to test and learn what is required to protect Māori interests in intellectual property whilst creating economic and cultural benefits in a global, highly competitive environment.





# Te Taiao

We ensure Māori rights and interests in environmental issues are protected in the natural resources and environment sector through policy advice and influencing legislation.

## Our Goal

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

## High Level Outcomes

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

## Four Year Goals

- Whānau are recognised as stewards of their living and natural environments.
- Whānau, hapū, and iwi are prepared for the impacts of climate change and can make decisions to avoid or mitigate any adverse effects of climate change.
- Māori entities and businesses are well positioned to manage the impacts of a changing climate and take advantages of opportunities that may arise.
- Māori have a more effective and influential role as a decision maker that recognises and provides for kaitiakitanga and rangatiratanga.
- Māori are sufficiently resourced to engage effectively in the new system.
- The new system provides for partnership arrangements between Māori, agencies and local authorities.
- Mātauranga Māori and te ao Māori perspectives are central to policy development and implementation.
- Reduced Resource Management Act related barriers to land use and development, with particular regard to whenua Māori.
- Māori enabled to govern and manage freshwater.
- Equitable access to (and distribution of) freshwater for community and economic resilience.
- Freshwater maintains its life supporting state in the environment and is a valuable natural capital available to all communities.

## Our Achievements

- Drove to establish a stronger te Tiriti clause for the proposed resource management reform legislation; greater recognition of te ao Māori, including mātauranga Māori and a more effective and strategic role for Māori participation and decision making in the resource management system.
- Ensured that community resilience and supporting vulnerable people is part of how we adapt to climate change within the National Adaptation Plan for Climate Change.
- Worked on biodiversity kaupapa in international fora alongside Te Pae Tawhiti.
- Led the appointments process to appoint three judges to the Māori Land Court.
- Supported the signing of addendums to new Aquaculture Space Regional Agreements for Waikato East and Southland regions, with further settlements under way in Otago and Te Moana-a-Toi (Bay of Plenty).

## Resource Management Act Reforms

As the government's principal policy advisor on Māori wellbeing and development, we have collaborated on reform of the Resource Management Act. Our advice to government on this work, which is led by Manatū mō te Taiao | Ministry for the Environment (MfE), has resulted in stronger recognition of Te Tiriti o Waitangi in the system framework. This is reflected in the purpose statement and general structure for the Natural and Built Environments Bill.

In addition, we have:

- Championed greater recognition of te ao Māori and mātauranga Māori and enhanced intergenerational Māori wellbeing
- Worked with Māori collectives to enhance participation and effective decision-making roles for iwi, hapū and Māori in the new resource management system
- Supported Māori collectives with capacity and capability to better engage in the system, reduce barriers to whenua development, and ensure mātauranga Māori and te ao Māori is central to the system.

## Climate Change Mitigation and Adaptation

Together with MfE, we worked to ensure that whānau, hapū, and iwi are prepared for the impacts of climate change and can make decisions for themselves on how to mitigate its adverse effects.

We provided policy advice on the Emissions Reduction Plan and the National Adaptation Plan for Climate Change, where we led the development of the communities chapter and supported policy to establish a Māori Climate platform. This work builds on the COVID-19 response to support community resilience and the focus on whānau-centred approaches. We also provided advice to support the wellbeing of people and the resilience of communities to adapt to climate impacts on insurance, cultural infrastructure, and whenua.



▲ Photo credit: Erica Sinclair.

## Fisheries, Forestry and Natural Resources Advice

We provided advice on fisheries, forestry, and natural resources to elevate the role of Māori as effective and influential decision makers and advisors on kaitiakitanga and rangatiratanga. We have advised on the inclusion of mātauranga Māori frameworks and the development of indicators for the Environmental Reporting Act.

We continue to work with MfE to ensure Māori freshwater rights and interests are recognised within system reform, such as the Resource Management Act.

Our advice on the impact of climate change responses to Māori development opportunities through the Emissions Trading Scheme is ongoing.

Aquaculture continues to be of high importance to Māori, with new authorisations granted through the Māori Commercial Aquaculture Claims Settlement Act 2004, and the provision of greater choice for use of settlement assets.





▲ Taitaiwhetu Trust awarded winners of 2021 Ahuwhenua Trophy. Photo credit: Alphapix.nz.

### Ahuwhenua Trophy

We are a proud platinum sponsor of the Ahuwhenua Trophy Awards which celebrate excellence in Māori farming. The awards were founded by Sir Āpirana Ngata and Lord Bledisloe in 1933. Today, the Ahuwhenua Trophy Competition Trustees are the Minister for Māori Development, the Minister of Agriculture, and the Secretary for Māori Development.

The purpose of the competition is to encourage Māori farmers to improve their land and farming position with emphasis on sustainability, and to showcase the enormous contribution Māori agribusiness makes to communities and Aotearoa New Zealand.

The 2021 Ahuwhenua Trophy for top Māori dairy farm was awarded to Tataiwhetu Trust, located in

the Ruatoki Valley. Quinn Morgan was the winner of the Ahuwhenua Young Māori Farmer Award.

Despite the impacts of COVID-19, severe adverse weather events, labour shortages in the sector and a whole raft of new regulations, the 2022 sheep and beef competition attracted high-calibre applications from exceptional Māori farmers.

In May 2022, the finalists for this year were announced:

- Onuku Māori Lands Trust (Rotorua)
- Wi Pere Trust (Gisborne)
- Hereheretau Station (Wairoa).

The winners of the Ahuwhenua Trophy and the Ahuwhenua Young Farmer Award will be announced in October 2022.



# Whānau-Centred Approaches

Traditional models of government service are not always effective for Māori. Where there are complex social issues at play, public service interventions need to be whānau-centred if they are to succeed for Māori. As the government's principal policy advisor on Māori wellbeing and development, we work across government to implement and advise on whānau-centred policy approaches and increase investment in Whānau Ora services.

## Our Goal

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

## 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.

## Four Year Goals

- > Use the data and analytics capability to better target the Whānau Ora approach and improve accountability.
- > A strategic approach to whānau-centred policy is being implemented.
- > The accessibility of Whānau Ora services to whānau is increased commensurate with population growth and need.

- > The voice of whānau will be effectively reflected in whānau-centred approaches through robust tools, engagement, and surveys.
- > Inter-agency investment and commitment for Whānau Ora policy and investment has been expanded.
- > Increase of partnership arrangements to deliver Whānau Ora into communities.
- > Increase in whānau-centred policy approaches identifiable in across government agency policies.

### Our Achievements

- > Whānau Ora Commissioning Agencies were funded \$23 million in September 2021 to support whānau and communities to respond to COVID-19 Delta. This funding recognised the reach of Whānau Ora into communities and supports for whānau with complex and overlapping needs.
- > In February 2022, Whānau Ora Commissioning Agencies were funded \$40.6 million to support the government's Care in the Community health and welfare response, supporting whānau needs in the context of the Omicron variant.
- > The Evaluation, Research and Engagement team in the Insights Directorate is working with the Whānau Ora team towards a refreshed Whānau Ora measurement framework.
- > A collaborative cross-puni approach is being adopted in relation to whānau-centred policy. Research informs the development of tools and resources to assist Te Puni Kōkiri and wider government to integrate whānau-centred approaches in their business as usual.
- > The Whānau Ora data and analytics work programme is being refreshed. The development of a reporting analysis framework to enable multi-layered consideration is being commissioned.
- > Secured funding through Budget 2022 to support whānau resilience and strengthening rangatahi and Māori leadership.

### Whānau-centred Facilitation Initiative

The Whānau-centred Facilitation Initiative is an action within Te Aorerekura, New Zealand's national strategy to eliminate family violence and sexual violence.

We test innovative locally led prevention and restoration programmes that are whānau-centred to address current service fragmentation in family violence and sexual violence systems. The initiative aims to expand whānau-centred prototypes, enabling kaupapa Māori service providers to work

with whānau affected by violence. Kaupapa Māori providers address current service gaps through testing and adjusting a whānau-centred model so it is specific to the local needs.

In early 2022, we signed multi-year contracts with five providers in Ōtautahi, Waikato, Te Awa-kairangi, and the Eastern Bay of Plenty. The contracts have provided certainty of funding, enabling the providers to strengthen their whānau-centred kaupapa, plan more strategically and



better support their workforces. In March 2022, three new providers were selected to become whānau-centred facilitation providers in Te Tai Tokerau, Hastings and Gisborne. The initiative is currently being evaluated.

### Ngā Tini Whetū

Ngā Tini Whetū is an innovative prototype using the Whānau Ora commissioning model to decentralise early intervention support. The prototype is underpinned by kaupapa Māori principles to improve the safety and wellbeing of tamariki to prevent injury and Oranga Tamariki intervention. Ngā Tini Whetū is jointly led by Te Pou Matakana (Whānau Ora Commissioning Agency) and supported by Oranga Tamariki (OT), Accident Compensation Corporation (ACC) and Te Puni Kōkiri. It forms an action in Te Aorerekura, New Zealand's national strategy to eliminate family violence and sexual violence:

- Support whānau by navigating them towards a brighter future, prevent injury and avert Oranga Tamariki intervention
- Reduce family harm and improve access to services for whānau Māori using a Whānau Ora approach.

Around 800 whānau (2,056 individuals) have participated in the Ngā Tini Whetū initiative.

Ngā Tini Whetū completed its second year of implementation in June 2022. An evaluation is currently under way with a preliminary report expected in December 2022 and a final report on the voice of whānau expected in early 2023.

Overall, quantitative and qualitative data to date provides compelling evidence that Ngā Tini Whetū has had a positive impact for participating whānau:



**164% increase**  
of whānau categorised within the Ngā Tini Whetū phase (representing flourishing)



**Just under 150**  
whānau previously at risk of Oranga Tamariki intervention are no longer at risk and or have not been referred



**98% of this cohort**  
are active in promoting/leading injury prevention for their community



**71% decrease**  
of whānau categorised within the Ngā Whetū o te Māngōroa phase (representing languishing)

### Paiheretia te Muka Tāngata

Paiheretia te Muka Tāngata is a kaupapa Māori Pathways joint initiative we support in partnership with Māori alongside Ara Poutama Aotearoa | Department of Corrections (Corrections) and MSD. It aims to improve outcomes for Māori and enables the Corrections system to be more effective by using kaupapa Māori and whānau-centred approaches.

In Budget 2019, Government allocated \$98 million over four years to invest in the Corrections Māori Pathways programme. Of this, \$35 million is dedicated for Paiheretia, being tested in Hawke's Bay and Northland. Building strong



Photo credit:  
Adrian Heke.

positive whānau relationships and improving intergenerational whānau wellbeing are key focus areas, with the aim of reducing reoffending, victimisation, and reimprisonment.

This year, we partnered with Ngāti Kahungunu iwi and Corrections to establish a Kaiarataki Navigator service in the Hawke's Bay.

In Northland, we have partnered with Ngāti Hine Health Trust, Te Hau Ora o Ngāpuhi, Te Hā Oranga (Ngāti Whātua), Waitomo Papakāinga Development Society, and Corrections to deliver the Kaiarataki Navigator service.

### Localised Commissioning

The localised commissioning approach is in response to the 2018 Ministerial Whānau Ora Review that recommended extending the reach of Whānau Ora across Te-ika-a-Māui. It will bring the long-term goal of whānau achieving tino rangatiratanga closer to reality by implementing a new approach that complements existing Whānau Ora support.

Localised Commissioning approaches are being designed and tested to provide whānau, marae, hapū, iwi and hapori Māori with opportunities to drive a kaupapa Māori approach. This will enable culturally responsive solutions to meet the challenges and sustain future health and wellbeing. Organisations are demonstrating their ability to leverage and share their unique capabilities and points of difference with the localised commissioning approach.

Localised commissioning is currently being tested by three entities in Te-ika-a-Māui: Raukawa Trust (operating in South Waikato), Te Whare Maire (operating in Te Wairoa) and Huria Trust (operating in Western Bay of Plenty).

A 2021 evaluation indicated:

- support provision that is tailored to specific local whānau needs and aspirations leads to improved whānau wellbeing
- a growing body of evidence demonstrating that locally designed solutions can achieve improved outcomes for whānau.

The vision of Whānau Ora is supported by a robust approach to data gathering and analysis.

## Whānau Ora Commissioning Agencies

### Achievements

The Whānau Ora Commissioning Agencies and their partner and provider networks strongly performed this year, supporting tens of thousands of whānau through COVID-19 and business-as-usual activities.

Each Whānau Ora Commissioning Agency sets its own priority outcome areas aligned with the overarching Whānau Ora Framework. Here are some snapshots of:

#### Te Pou Matakana

(Trading as Whānau Ora Commissioning Agency)

**80%** of whānau receiving Whānau Direct support **improved their living standards.**

**65%** whānau **received support** from Kaiārahi (Navigator Services).

**52%** of whānau receiving Kaiārahi (Navigator Services) support **increased their participation in the community.**

#### Te Pūtahitanga o Te Waipounamu

**93%** of whānau are **better able to make decisions** about their future.

**95%** of whānau say they **were satisfied with the services** they received from their Navigator.

**74%** of whānau receiving Kaiārahi (Navigator Services) support are achieving outcomes related to **becoming self-managing and empowered leaders.**

#### Pasifika Futures

**91%** of whānau received **targeted community support.**

**65%** of STEM students **achieved NCEA university entrance through Innovation support**, exceeding Pacific university entrance achievement rates of 30%.

**84%** of whānau have a **health plan.**

### Case Study

Supporting whānau to thrive lies at the heart of our response to preventing family harm and helping whānau transform their lives.

As part of Te Aorerekura: the National Strategy for the Elimination of Family and Sexual Violence, we are working with five kaupapa Māori providers on multi-year contracts to deliver whānau-centred responses to family violence and sexual violence: Kōkiri Marae,

Ōrongomai Marae, Waikato Coalition and Ōtautahi Co-Lab and Eastern Bay of Plenty Alliance.

The locally led, holistic approaches address gaps in services and enable providers to co-design and test ways to address whānau trauma, support healing, and preventive measures. The continuity of funding has enabled providers to strengthen their kaupapa, plan more strategically and support their workforce.





▲ Attendees at the opening of the Hau Ora Hub in Te Tai Tokerau.

Vulnerable whānau often have complex challenges, such as health conditions, family Court issues, convictions, lack of transport, unemployment, addiction, and access to necessities.

Linda Ngata from Te Rūnanga o Maata Waka (representing the Ōtautahi Co-lab agencies) says a whānau-centred approach teaches people to work collaboratively, recognising one size doesn't fit all.

"We make those connections and then adapt our practice and response in a manner that will enhance the mana of that whānau."

She said the agreements enable the creation of genuine connections, and high trust with whānau, because without these relationships there will be no change.

Roma Balzer, Project Manager for the Waikato Coalition says their agreement allows them to explore adventurous and creative ways of working with families and to create longer-term, multi-faceted plans.

Roma acknowledges the role of the community of supporting whānau, saying the shift needs to start with the ora of the providers.

"You can't have a well family in an unwell community for long."

## Paiheretia te Muka Tāngata

Paiheretia te Muka Tāngata draws on the strengths of the Whānau Ora approach to support Māori, and their whānau engaged in the Corrections system.

Partnering with local Māori communities creates the conditions for whānau ora through kaupapa Māori and whānau-centred approaches to support intergenerational wellbeing and reduce reoffending, victimisation, and imprisonment.

Over the last three years, we have worked with Corrections and MSD to engage with Māori providers, iwi, hapū and communities to design better ways to support the whānau of people in prison or on community-based sentences.

In Northland, the agencies have partnered with Te Hau Ora o Ngāpuhi, Ngāti Hine Health Trust, Te Hā Oranga, and Waitomo Papakāinga Development Society to deliver the Paiheretia Kaiarataki Navigator service.

In June 2022, a new hauora hub in Te Tai Tokerau was opened. It includes a space for whānau to meet, connect and plan with the Paiheretia Kaiarataki Navigators and other local community support. The hub aims to aid whānau wellbeing with a gym and hauora centre.

Pauline Hopa, Director, Māori Pathways, Corrections, says the hub reflected the vision of Ministers for whānau and tāne to be supported while in prison and in their transition to their communities.

"Whānau do those lags with their tāne. Paiheretia is about our whole community and where oranga is the kaupapa."





# Māori Public Policy Leadership

As the government's principal policy advisor on Māori wellbeing and development, we use Te Tautuhi-ō-Rongo (the Māori Public Policy Framework) to guide public service policy development with a focus on a positive reading of Te Tiriti o Waitangi, working with Māori to collectively design public policy with the intent to increase the likelihood that policy will work for Māori.

## Our Goal

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

## 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.

## Four Year Goals

- > Te Tautuhi-o-Rongo is used as the government-wide approach to the development of public policies and initiatives that impact Māori.
- > Policy development and advice is informed by regional insights to enable sustainable Māori wellbeing development.
- > Policy practitioners utilise innovative approaches that support the greatest improvements in Māori wellbeing.

## Our Achievements

Continued to deliver Te Tautuhi-ō-Rongo introductory wānanga to external agencies, particularly policy teams looking to better understand how they can meet their obligations to Māori as citizens and tangata whenua.

Delivered over 70 targeted engagement workshops with iwi, hapū and whānau on their aspirations for a draft Declaration plan in partnership with Pou Tikanga of the National Iwi Chairs Forum and Human Rights Commission representatives.

### Te Tautuhi-ō-Rongo

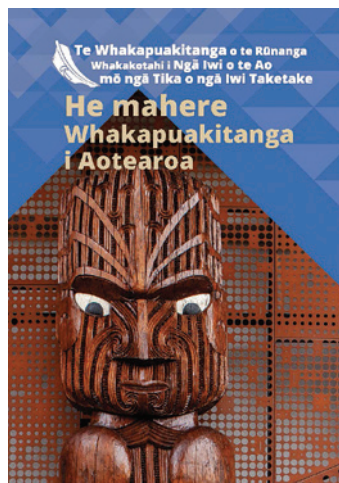
This framework guides our policy development through the lens of a positive reading of Te Tiriti o Waitangi. In the past year, we have continued to apply Te Tautuhi-ō-Rongo and influenced other agencies to do so. Within our organisation, kaimahi attend refresher wānanga, host team workshops to test new thinking, and use the framework to evaluate our analysis and thinking, ensuring we remain an effective principal policy advisor to government on Māori wellbeing and development.

### Implementing Collaborative Approaches to Policy Design with Hapū, Iwi and Māori

We have continued to work with hapū, iwi and Māori to weave the design of public policy collectively, better understand the impact of policy making on Māori, and increase the likelihood that policy works for Māori.

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

Between September 2021 and February 2022, targeted engagement workshops were held with iwi, hapū, whānau, and Māori organisations who shared their experiences and ideas on how to give effect to the United Nations Declaration on the Rights of Indigenous Peoples. The workshops were facilitated by the National Iwi Chairs Forum | Pou Tikanga, the Human Rights Commission and Te Puni Kōkiri.



A booklet produced by Te Puni Kōkiri with information around the Declaration Plan.

While a range of issues were raised in engagement, strengthening Māori tino rangatiratanga and self-determination was raised most consistently, as well as the ability of iwi, hapū, and whānau to participate in the Government decision-making process.

Participants in the workshops shared a rich kōrero and we are now considering the next steps to give effect to the United Nations Declaration on the Rights of Indigenous Peoples in Aotearoa New Zealand.

### Mana Ōrite Co-Design Approach

We have worked with iwi and Māori and government agencies to realise the potential of data to make a positive and sustainable difference to outcomes for iwi, hapū, and whānau. Our work includes the co-design of a Māori Data Governance model to support an approach that can reflect Māori data needs and interests.

We are members of Ohu Raraunga which provides oversight on the Māori Data Governance model. Ohu Raraunga includes Māori and Crown representatives and is tasked with developing strategic goals for Māori data governance, and identifying the investments required to influence system change.

### Treaty Settlement Commitments

We continue to ensure we meet the commitments we have made through Treaty Settlements, Accords and Memoranda of Understanding by working with iwi and government agencies. During the year, we developed a standard for Accords to better support Ministers, senior officials, and iwi representatives.





# Māori Wellbeing Monitoring

Where we can, we 'monitor by doing': walking alongside government agencies as they implement whānau-centred approaches within their organisations. We have developed tools and frameworks to support the public service and its leadership to better monitor and measure their results for Māori.

## Our Goal

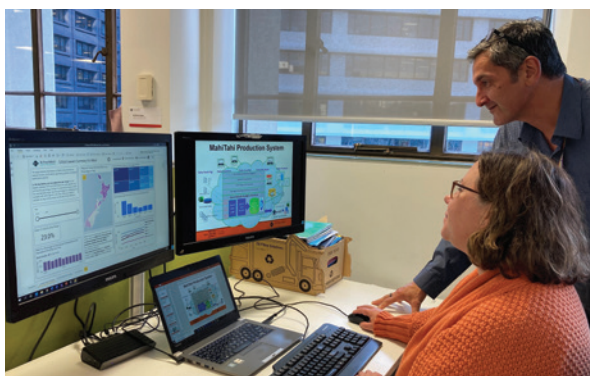
- ▶ Lead the development and monitoring of system indicators for how well public services perform for Māori as both citizens and as whānau.

## 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.

## Four Year Goals

- > An annual report of public sector performance is used by agencies to assess and improve system performance.
- > Monitoring and accountability mechanisms across government better track performance of public sector for Māori wellbeing.
- > Agency policy, design and implementation are demonstrating their commitment to effectiveness for Māori.
- > Te Puni Kōkiri has a comprehensive view of Māori wellbeing and system performance that is data-driven and informed.



▲ Te Puni Kōkiri kaimahi working on data and analytics platform, MahiTahi.

### Improving Public Sector System Performance for Māori Wellbeing

We have created the conditions for whānau-centred initiatives to succeed by commissioning kaupapa Māori providers and organisations to deliver directly to their communities.

We are positioned within a mainstream public service that is increasingly sensitive to the need to improve their own delivery of services to Māori.

For Te Puni Kōkiri to effectively monitor the public service's delivery for Māori we are moving away from the traditional model of auditing agency service effectiveness after the fact. Instead, we are working alongside agencies as they implement whānau-centred, locally-led, indigenously designed kaupapa. This year, this has included responding to the housing crisis, the ongoing impacts of the COVID-19 pandemic, and the safety and wellbeing of tamariki.

The effectiveness of this approach is evident in the success of the Whai Kāinga Whai Oranga iwi partnership prototype, the Ngā Tini Whetū prototype, and the Māori Communities COVID-19 Fund.

We are currently developing a data and analytics platform, MahiTahi, a cloud-based service designed to continue to enable our kaimahi to make evidence-based decisions. MahiTahi will support us to analyse what is and what is not working for Māori across different sectors so we can best advise government and other public sector agencies.

Over the last year, we have enhanced our organisation's data and analytics capability. We have produced tools to harness data and insights on Māori wellbeing, and have utilised lessons learned from monitoring, research, and evaluation to support initiatives improving public sector effectiveness for Māori.

Alongside Māori thought leaders and Te Tai Ōhanga (The Treasury) we held a series of wānanga to develop an initial framework of indicators for measuring wellbeing called Ngā Tohu Waiora. These indicators will directly link to He Ara Waiora, which sits alongside the Treasury's Living Standards Framework and helps Te Tai Ōhanga to understand waiora and how it can be applied to its work. Ngā Tohu Waiora is part of a bigger programme to apply He Ara Waiora in a practical way.

In collaboration with Te Tari o te Pirimia me te Komiti Matua (Department of the Prime Minister and Cabinet) and other relevant government agencies, we have identified a set of indicators to monitor child poverty and wellbeing for tamariki Māori that are linked to the Child and Youth Wellbeing Strategy. Key insights from these indicators are reported to the Social Wellbeing Board. While highlighting annual trends, this work has put a spotlight on the wellbeing of tamariki and their whānau. It has generated discussion with chief executives about how the system can work better across government agencies to improve tamariki wellbeing outcomes.

We will be leading the systems-level monitoring and evaluation of the Māori Employment Action Plan and next year we will engage with government agencies on the indicators outlined in the action plan in relation to data gathering, for reporting to the EET Ministerial Group.

We have identified a set of indicators to monitor outcomes for Māori in EET. These have been used to report to EET Ministers on how the public system is performing for Māori in these areas, with advice on where future focus needs to be placed.

We have also undertaken specific analysis into outcomes for wāhine Māori in EET, generating system-level discussions with Ministers and agencies about future opportunities and actions to support wāhine Māori to reach their potential.



# Ko tā mātou whakautu ki a KOWHEORI-19

## Our COVID-19 Response

We have an important role in ensuring whānau, hapū, iwi and Māori are properly supported during the COVID-19 pandemic.

### Karawhiua

The Karawhiua campaign was established in May 2021 and has gained widespread profile as a highly trusted source of information for whānau Māori about COVID-19.

Karawhiua was established on the karanga of iwi, who saw the need for a bespoke campaign to address low vaccination rates and support whānau to respond to COVID-19. We have worked in partnership with Iwi Communications Collective to develop and deliver Karawhiua. Through 2021/22, Karawhiua was co-delivered by us and Te Hīringa Hauora.

Karawhiua uses television, radio, digital, social media and out-of-home channels and platforms. The Karawhiua website is a single source of truth for whānau about COVID-19 and includes an online map for whānau to find a COVID-19 vaccination or test from a kaupapa Māori clinic near them.

The success of Karawhiua has been driven by the ongoing support of iwi and hauora providers, which aligned their communications with the Karawhiua brand. The Karawhiua “be a doer” tagline became a call to action to whānau to



▲ To Uru Raumati campaign.

protect themselves against COVID-19 at a critical stage of Aotearoa’s response to the pandemic.

Te Puni Kōkiri has been supported by and worked closely with the Manatū Hauora (Ministry of Health) and Unite Against COVID-19 teams. At times, these agencies funded Karawhiua to deliver targeted campaigns, knowing that Karawhiua is an effective campaign for engaging with whānau Māori. Karawhiua has also been supported by Meta (Facebook) and Google.

### Matakaoa ‘community immunity’

A TV, radio and social media campaign using a video involving whānau from Matakaoa in Tairāwhiti, calling for whānau to work together to minimise the spread of COVID-19 through lockdowns and getting vaccinated.

### Iwi Karawhiua billboard campaign

Karawhiua co-designed over 200 bespoke billboards with iwi and local hauora providers, calling for whānau to get vaccinated.

### Tō Uru Raumati campaign

A TV, radio and social media campaign using popular Māori musicians, urging fans to get a second vaccination. Tō uru raumati was sponsored by Te Taura Whiri i Te Reo Māori.

### Kia pakari tonu ai campaign

This campaign was delivered on mainstream TV channels and social media using a video involving entirely reo Māori content and Miriama Morrison-Hare, a well-known kapa haka performer. It celebrated how whānau have responded to COVID-19 and urged Māori to stay resilient. Kia pakari tonu ai was Aotearoa's first 100% reo Māori campaign for mainstream TV channels.



▲ Karawhiua billboard in Ōtautahi.



#### Website

**439,557**  
users

**53,844**  
selected a clinic

**25,433**  
video plays

\*from 1 July to 30 June 2022



#### Kia pakari tonu ai campaign

Māori reached in June 2022

**45%**  
15 years +

**63%**  
40 years +

\*from 1 July to 30 June 2022



#### Māori vaccinations

**91.5%**  
first dose

**88.6%**  
second dose

**42.8%**  
booster

\*as at 30 June 2022



▲ Kaimahi at Te Arawa Drive-through COVID-19 Vaccination Clinic in Rotorua. Te Arawa COVID-19 Response Hub was established in March 2020, with marae, hapū, health and community organisations come together to support whānau. The clinic opened on 1 September 2021. Photo credit: Stephen Parker.

### Accelerating Māori vaccinations and building resilience

In October 2021, as part of the whole-of-government COVID-19 Protection Framework, the Government announced \$120 million would be made available for the Māori Communities COVID-19 Fund (MCCF) to accelerate vaccinations and build community resilience in response to COVID-19. Of the \$120 million originally announced, \$111.862 million was drawn down.

In February 2022, an additional \$40.05 million was approved to support community resilience in response to the Omicron outbreak. In April 2022, the MCCF was reduced by \$20 million to \$131.9 million (including \$1.885 million departmental expenditure) due to provider ability to complete projects by 30 June 2022. The fund closed on 30 June with \$128.98 million paid out across 253 contracts.

The MCCF was established by Te Puni Kōkiri, alongside Te Arawhiti, Manatu Hauora | Ministry of Health and in consultation with MSD, but it was put into effect by community providers.

The MCCF saw funding rapidly deployed through community level providers to enable activity to increase Māori vaccination rates to take place. Since the establishment of the fund, the Māori first dose vaccination rate has increased from 65% to 87% and the second dose rate from 46% to 83%.

A review and evaluation of the fund will take place in the 2022/23 financial year, looking at the impacts the funding has achieved and identifying any lessons learned for the future.





▲ The Waka Kōkiri supports Ngāti Porou Hauora at the vaccination event at Whakarua Park, Ruatoria in October 2021. Photo credit: Josie McClutchie.

Mobilising rapidly to address low vaccination rates for Māori and build community resilience across the motu was the wero for the Māori Communities COVID-19 Fund (MCCF). From the top of Te Ika-a-Maui and to the bottom of Te Waipounamu, the MCCF provided urgent funding to kaupapa Māori health providers, iwi entities and community organisations to deliver targeted support for whānau Māori.

Vaccine hesitancy and lack of vaccination access meant the community of Murupara had one of the lowest vaccination rates in Aotearoa. Local organisations Te Puna Ora a Mataatua, Te Rūnanga o Ngāti Manawa, and hauora provider Te Ika Whenua Hauora were supported by the MCCF to bring a drive-through vaccination clinic to Murupara. At the first clinic on 9 September 2021, 126 whānau received their first vaccination, with regular clinics to follow.

Te Kotahi o Te Taihū Charitable trust knew vaccination was the best way to prepare their whānau for the Omicron wave. The Trust covers the Nelson, Marlborough, and Tasman region, which includes hard-to-reach rural communities. With MCCF funding, the Trust purchased a campervan enabling them to hit the road with mobile clinics and vaccinate rural whānau.

Back up north in Waitākere, Te Kura Kaupapa Māori o Hoani Waititi Marae were putting in the mahi to protect their urban community. The kura organised vaccination drives and testing services, supported whānau with manaakitanga packs and helped communicate accurate vaccine information, including running Facebook Live sessions.

The efforts of thousands of kaimahi and whānau throughout the motu were integral to the success of the MCCF, enabling the Fund to support effective community-led approaches to building COVID-19 resilience.



# Ko tō mātou Puni

## Our Organisation

### About Us

#### Our Ministers

We provide independent policy advice to three ministers



**Hon Willie Jackson**

Minister for  
Māori Development



**Hon Nanaia Mahuta**

Associate Minister for  
Māori Development



**Hon Peeni Henare**

Minister for  
Whānau Ora

#### Our kaimahi



424

Kaimahi



71%

Kaimahi Māori



65%

Kaimahi Wāhine

#### Our funding for 2021/22

More than

**\$716m**

**2021/22**  
total funding

More than

**\$627m**

**Non-departmental**  
funding

More than

**\$89m**

**Departmental**  
funding

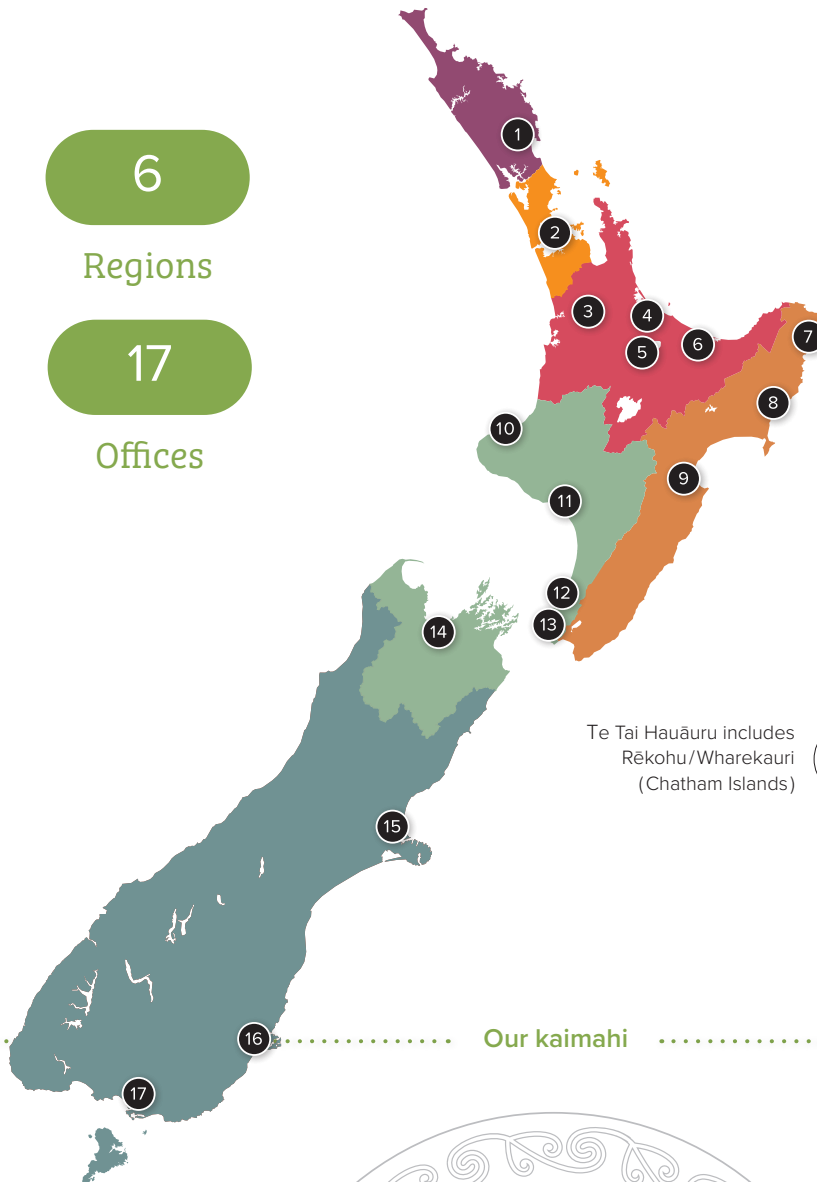
## Our coverage

6

Regions

17

Offices



Te Tai Hauāuru includes  
Rēkohu/Wharekauri  
(Chatham Islands)



### Te Tai Tokerau

1. Whangārei

### Tāmaki Makaurau

2. Auckland

### Waikato-Waiariki

3. Hamilton

4. Tauranga

5. Rotorua

6. Whakatāne

### Ikaroa-Rāwhiti

7. Ruatoria

8. Gisborne

9. Hastings

### Te Tai Hauāuru

10. Taranaki

11. Whanganui

12. Te Upoko o Te Ika - Porirua

13. Wellington - Head Office

14. Nelson

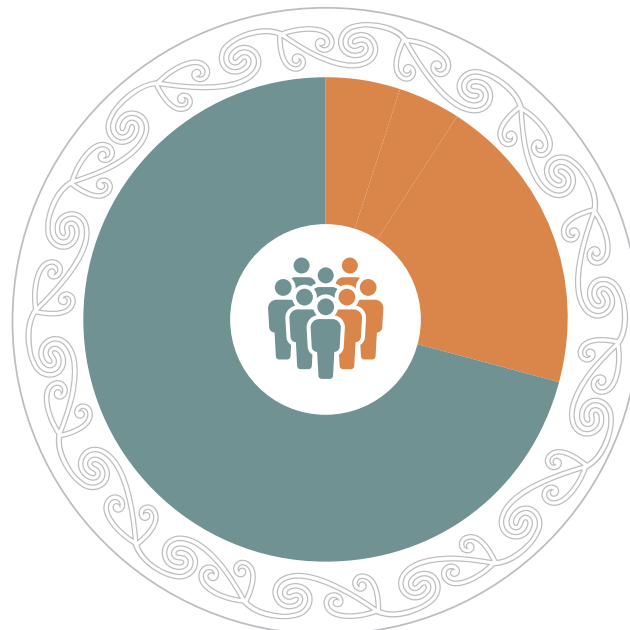
### Te Waipounamu

15. Christchurch

16. Dunedin

17. Invercargill

## Our kaimahi



71%

Māori

29%

Non-Māori



# Governance and Leadership

## Te Puni Kōkiri Governance Structure

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





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



## People and Culture

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Whāinga Amorangi is a programme to improve the Māori capability of public service chief executives and their agencies. During the 2021/22 financial year, we completed phase one of our Whāinga Amorangi Plan (which also aligns with Te Kawa Mataaho Papa Pounamu principles – as outlined below).

The Whāinga Amorangi framework is a mechanism to ensure we are seen as credible by Māori, we have strong cultural intelligence, we understand mātauranga Māori, and we sustain and grow our capability to deliver our vision of thriving whānau.

### Te Āheinga ā-Ahurea | Cultural competencies

We strive to create an environment where tikanga Māori is valued, visible and embedded in our systems. Te Ahikāroa o te reo Māori, our Māori Language Strategy, outlines and guides our commitment to te reo Māori me ngā tikanga. One goal of Te Ahikāroa is for 80% of kaimahi mostly using te reo Māori at work by 2040. Our weekly te reo Māori classes (which are also open for other public sector kaimahi to join) directly support this goal.

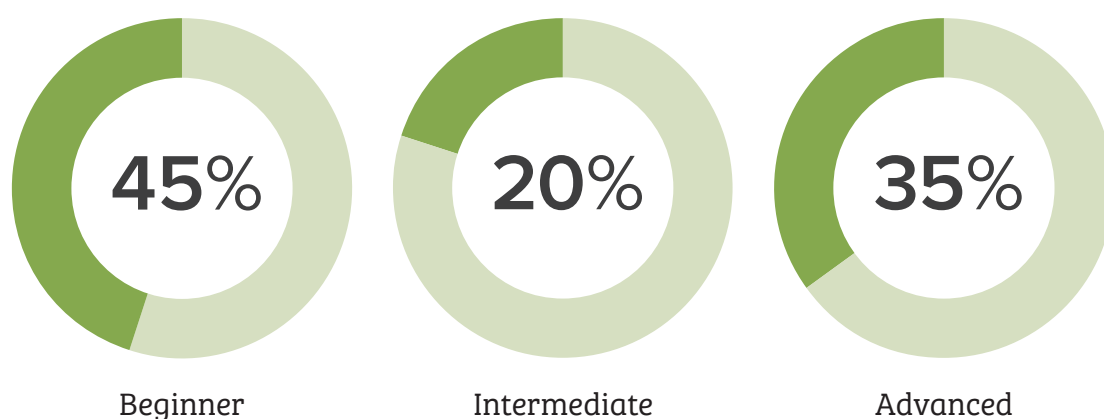
Alongside the weekly te reo classes, we promote te reo Māori me ngā tikanga with weekly kapa haka practices. We start each week with kaimahi-led karakia and enrol new kaimahi in Te Tautuhi-ō-Rongo (the Māori Public Policy) course. In the last year, we aligned all kaimahi Mahere Mahi (performance plans) to Te Ahikāroa o te reo Māori so individual kaimahi can work towards achieving their own te reo me ngā tikanga Māori goals.

### Te Urupare i te Mariu | Addressing Bias

In June 2021, we launched the Mauri Moe Mariu (Unconscious Bias) learning module where institutionalised racism is discussed in a safe space. To date, 163 kaimahi have completed the module.

As at 30 June 2022, the gender pay gap for all staff (fixed-term and permanent) is 12.8% with a female: male ratio at about 65:35. We are working with Te Kawa Mataaho to create an action plan to continue to address the gender pay gap. We continue to monitor and report on relative gender pay positions.

### Proficiency in te reo Māori classes



## Hautūtanga Ngākau Tuwhera | Inclusive Leadership

This year, we further enhanced our leadership and governance structure by establishing a cohort of Directors (Tier 3) to manage the accountabilities and responsibilities for their functional area.

Twice a year, our Executive Leadership Team and Directors attend a Senior Leadership Forum where they come together to further our strategic priorities, focus areas, and culture change.

## Te whakawhanaungatanga Building relationships

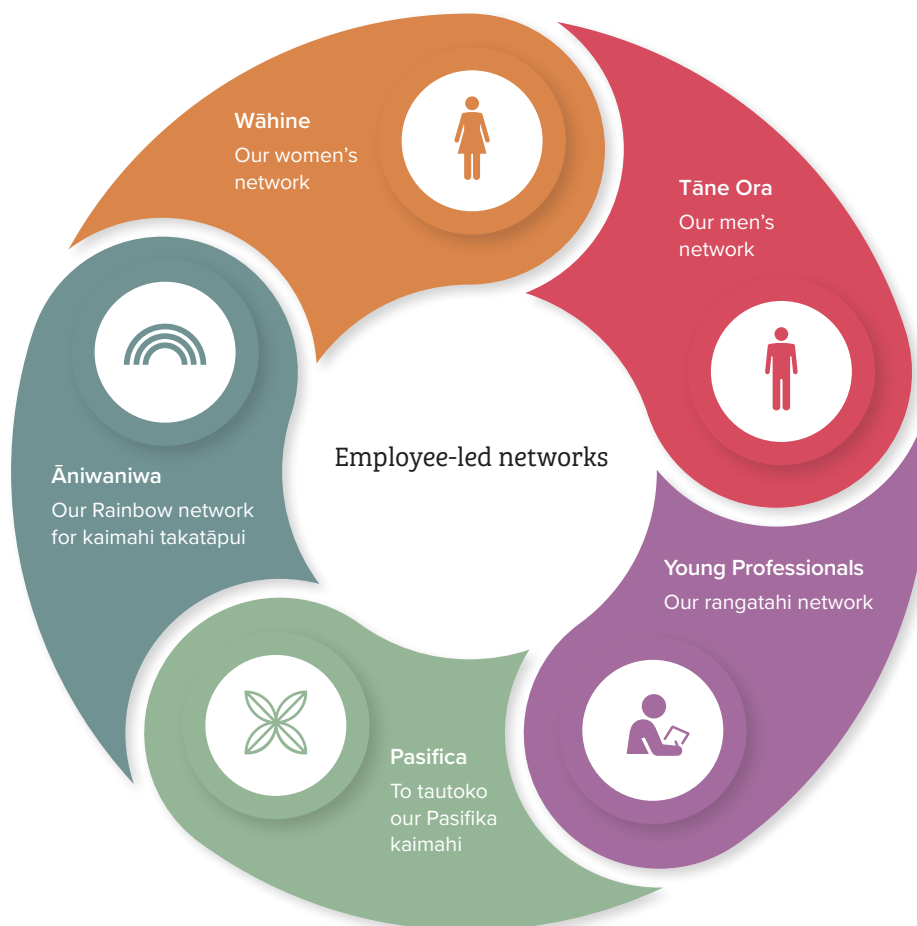


**Our values** shape and guide our behaviour at mahi and outside. Inclusive and positive relationships bring to life the values of *He Toa Takitini* and *Manaakitanga*. Teams often work together on a specific project, occasionally teams present to other

teams on projects – this generates awareness, invites perspectives from other teams and creates a culture of inclusion. The success of the MahiTahi data platform showcases the importance we place on building relationships.

## Ngā Tūhononga e Kōkiritia Ana e Ngā Kaimahi | Employee-led networks

Employee-led networks are an opportunity for like-minded kaimahi to voluntarily come together to connect, share ideas, build their leadership capability and support each other.



Our five networks lead events, presentations and hui to help create an environment of inclusion, acceptance and respect. This year, kaimahi organised events to celebrate International Women's Day and Matariki, facilitated an educational investment workshop and introduced rainbow lanyards to support the LGBTQIA+ community.



▲ Kaimahi performing in the Te Puni Kōkiri kapa haka rōpū.

## Systems and Knowledge



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◀ Kaimahi from the Data and Analytics team viewing some MahiTahi content.

### Moving to the Cloud

We are in the last stages of completing our migration from legacy on-premises infrastructure to the cloud. This allows us to leverage advanced capabilities of public cloud services and improve the resilience of our systems to unplanned outages, modernise their management and improve our cyber security.

We also worked to redevelop and refresh our website to align the website with our strategic direction, enhance the user experience and improve how we share our mahi to our audience.

### Enhancing Data and Analytics capability

We continue our focus on becoming Government's authority on data and insights for Māori wellbeing outcomes and development.

We have worked with the Social Wellbeing Agency (SWA) to develop a data and analytics platform called MahiTahi, and in the past year we have put in place governance arrangements for data and analytics to provide direction, support, and oversight of our data capabilities. In addition, we have arranged for PowerBI training kaimahi (in both Te Puni Kōkiri and the SWA) for kaimahi to develop their data presentation capability.

## Reporting on Carbon Emissions

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

Most of our emissions came from fleet vehicles, air travel and electricity. This year we emitted 561.84

tCO<sub>2</sub>-e (tonnes of carbon dioxide equivalent) which will be our base year against which future reductions are assessed.

### Independent verification

Te Puni Kōkiri greenhouse gas emissions measurement (emissions data and calculations) have been independently verified against

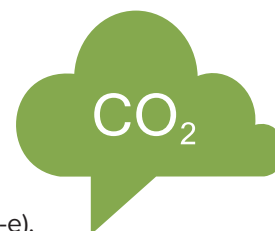




ISO14064-1:2018 by Toitū Envirocare (Enviro-Mark Solutions Limited), a wholly owned subsidiary of Manaaki Whenua Landcare Research, which is a Crown Research Institute.

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

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



**Table 1:** Emissions profile broken down by scope and total annual emissions (tCO<sub>2</sub>-e).

Category	2021/22
Category 1: Direct emissions	131.71
Category 2: Indirect emissions from imported energy	99.43
Category 3: Indirect emissions from transportation	274.09
Category 4: Indirect emissions from products used by organisation	56.60
<b>Total gross emissions - tCO<sub>2</sub>e</b>	<b>561.84</b>

**Table 2:** Total emissions breakdown by emission by sources 2021/22

Activity	2021/22	%
Air travel domestic	223.10	39.71%
Transport fuel	145.26	25.86%
Electricity	107.62	19.15%
Waste	43.89	7.81%
Accommodation	19.86	3.54%
Working from home	13.12	2.34%
Other	8.98	1.60%
<b>Total gross emissions</b>	<b>561.84</b>	<b>100.00%</b>

**Table 3:** KPIs for FTEs and expenditure by financial year.

KPI	2021/22
FTE's	397
Departmental Expenditure (\$m)	87.590
Emissions intensity	
Total gross emissions per FTE in tCO <sub>2</sub> -e	1.42
Total gross emissions per million dollars of expenditure in tCO <sub>2</sub> -e	6.41

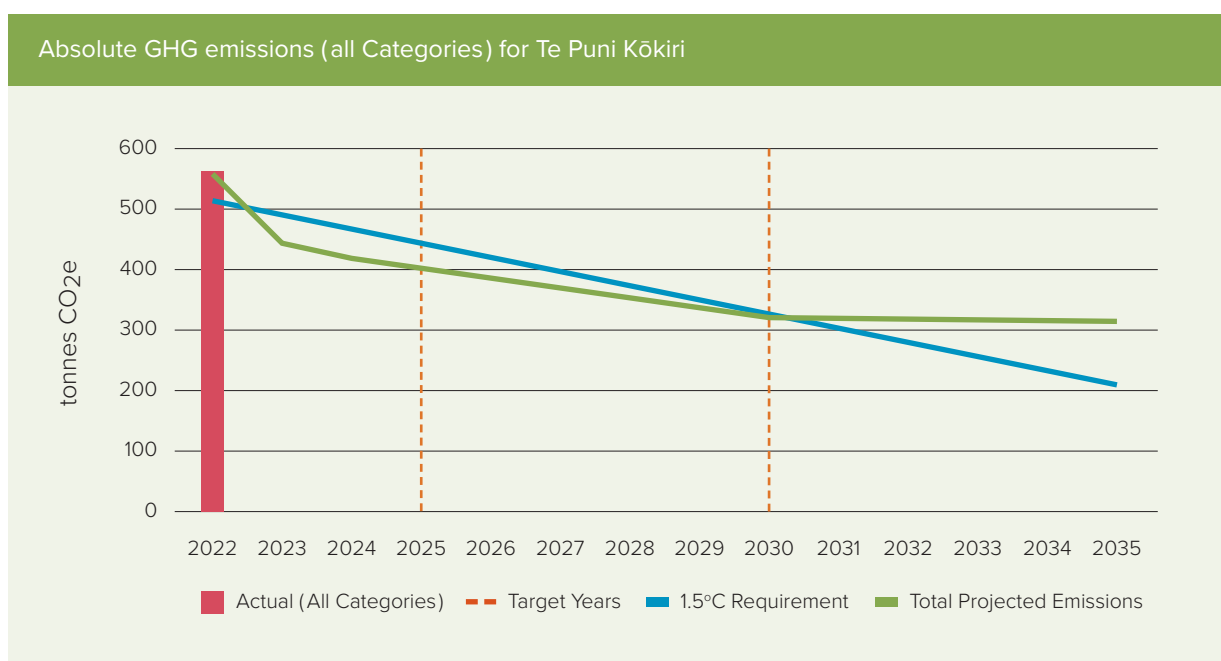
### Our Reduction Targets

We have consulted with our internal and external stakeholders to set science-aligned targets to keep global warming to less than 1.5 degrees of warming as required under the Carbon Neutral Government Programme.

Our target also aligns to the requirements of the Toitū carbon reduce programme.

We have set the following emissions reduction targets:

- **2025 target:** Gross emissions (all Categories) to be no more than 443.85 tCO<sub>2</sub>-e, or a 21% reduction in gross emissions (all Categories) compared to base year FY21/22
- **2030 target:** Gross emissions (all Categories) to be no more than 325.86 tCO<sub>2</sub>-e, or a 42% reduction in gross emissions (all Categories) compared to base year FY21/22.

**Graph 1:** Projections and targets for emission reductions.

## Our reduction plan and future reporting

### Future reduction plans

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

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



▲ One of our Electric Vehicle's.





▲ Kawatiri rangatahi and artist Mr G with part of the mural they created together for the Tūmanako project, supported through the Te Puni Kōkiri Rangatahi Manawaroa Fund. Photo credit: Mihiata Ramsden.



# He Tauākī Whakahaere Ratonga

Statement of Service Performance

## Departmental Expenditure

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

Te Puni Kōkiri 2021/22 service performance results are arranged by appropriation (as detailed in the *Estimates of Appropriations 2021/22 - Māori Affairs Sector*) and are outlined in this section of the Annual Report.

Appropriations reported against in this section are listed below:

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

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**65** Whakapakari Kaupapa Whānau Ora  
(Whānau Ora Commissioning Approach)

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**67** Te Puni Kōkiri Utunga Haupū Rawa  
(Te Puni Kōkiri – Capital Expenditure)

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

(Realising the social, economic and cultural development aspirations of Māori)

### Scope

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

### Purpose

This appropriation is intended to achieve:

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

### Expenditure

Expenditure incurred against this appropriation for the 2021/22 financial year is summarised in the following table:

Actual 2021 \$000		Actual 2022 \$000	Unaudited Budget 2022 \$000	Unaudited Supp. Estimates 2022 \$000
78,575	Revenue Crown	74,582	70,025	74,582
1,660	Other Revenue	1,294	828	1,178
<b>80,235</b>	<b>Total Revenue</b>	<b>75,876</b>	<b>70,853</b>	<b>75,760</b>
71,133	Expenses	75,239	70,853	75,760
<b>9,102</b>	<b>Surplus (Deficit)</b>	<b>637</b>	<b>-</b>	<b>-</b>

## Performance reporting

Achievement against our performance reporting requirements for the 2021/22 financial year are summarised in the following table:

Actual 2021	Assessment of Performance	Actual 2022	Target 2022
Achieved	Design of services for Māori land owners meets relevant investment priorities and focus areas	Achieved	Achieved
3.7	Technical quality of policy advice papers assessed by a survey	3.3	3.5 or above
4.0	The satisfaction of the Minister for Māori Development with the advice provided will be assessed through the Ministerial Policy Satisfaction Survey	4.8	3.5 or above
100%	Parliamentary Questions timeframes met	99%	95% or above
100%	Ministerial Official Information Act request timeframes met	96%	95% or above
93%	Other ministerial correspondence timeframes met	96%	95% or above
Achieved	An investment strategy is in place to provide an overarching framework to support and guide investment decisions	Achieved	Achieved
100%	Regional and National investments each align to one of Te Puni Kōkiri Strategic Priorities	100%	80% or above
663	Number of community investment funding arrangements in place	625	Minimum of 450
4	The Minister for Māori Development receives quarterly updates on the status of Investment Funds	4	4
New measure	The Number of days of regional visits by Government Ministers supported by the Ministry	17	16-18
4.0	Survey rating by the Minister for Māori Development on regional support provided	5.0	3.5 or above
New measure	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)	90%	80% or above

## Whakapakari Kaupapa Whānau Ora

(Whānau Ora Commissioning Approach)

### 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 2021/22 financial year is summarised in the following table:

Actual 2021 \$000		Actual 2022 \$000	Unaudited Budget 2022 \$000	Unaudited Supp. Estimates 2022 \$000
10,656	Revenue Crown	10,536	9,541	10,536
-	Other Revenue	-	-	-
<b>10,656</b>	<b>Total Revenue</b>	<b>10,536</b>	<b>9,541</b>	<b>10,536</b>
9,647	Less Expenditure	9,565	9,541	10,536
<b>1,009</b>	<b>Surplus (Deficit)</b>	<b>971</b>	<b>-</b>	<b>-</b>



## Performance reporting

Achievement against our performance reporting requirements for the 2021/22 financial year are summarised in the following table:

Actual 2021	Assessment of Performance	Actual 2022	Target 2022
New measure	Report to the Minister for Whānau Ora on improvements to Whānau Ora data and analytics to aid better decision making	Achieved	Achieved
3 plans	Negotiate and agree an annual investment plan with each commissioning agency	3 plans	3 plans
Not achieved	Quarterly review of commissioning agency performance reports to ensure compliance with agreed investment plan targets	Not achieved	Quarterly reviews
4.5	The satisfaction of the Minister for Whānau Ora with the advice provided will be assessed through the Ministerial Satisfaction Survey	4.6	3.5 or above

### Quarterly reviews of commissioning agencies performance reports

Te Puni Kōkiri reviewed all quarterly reports for two out of the three commissioning agencies (Te Pūtahitanga o Te Waipounamu and Pasifika Futures). With agreement of Te Puni Kōkiri, in line with the Outcome Agreement, the other commissioning agency, Te Pou Matakana, provided reporting on specified activities at the six-monthly point, with full reporting at years end. This change was due to staff redeployment in favour of the COVID-19 response throughout the financial year as well as restructure of the agency's data infrastructure.

## Te Puni Kōkiri Utunga Haupū Rawa

(Te Puni Kōkiri – Capital Expenditure)

### 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 2021/22 financial year is summarised in the following table:

Actual 2021 \$000		Actual 2022 \$000	Unaudited Budget 2022 \$000	Unaudited Supp. Estimates 2022 \$000
3,517	Total Capital Expenditure	402	2,070	2,070
<b>3,517</b>	<b>Total Appropriation</b>	<b>402</b>	<b>2,070</b>	<b>2,070</b>

### Performance reporting

Achievement against our performance reporting requirements for the 2021/22 financial year are summarised in the following table:

Actual 2021	Assessment of Performance	Actual 2022	Target 2022
100%	Expenditure is in accordance with Te Puni Kōkiri capital expenditure plan	100%	100%

# Ko ngā Tauākī Pūtea

## Financial Statements

For year ended 30 June 2022

## He Tauākī Haepapa | Statement of Responsibility


### For the year ended 30 June 2022

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 2020, 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 2022 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 2023 and its operations for the year ending on that date.



**Dave Samuels**

Tumu Whakarae | Secretary for Māori Development  
30 September 2022

# He Pūrongo i Kaitātari Motuhake

## Independent Auditor's Report

To the readers of the Te Puni Kōkiri annual report for the year ended 30 June 2022

The Auditor-General is the auditor of Te Puni Kōkiri (the Ministry). The Auditor-General has appointed me, Clint Ramoo, 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 74 to 101, that comprise the statement of financial position, statement of commitments, statement of contingent liabilities and assets as at 30 June 2022, 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 2022 on pages 6 to 49 and 63 to 67;
- the statements of expenses and capital expenditure of the Ministry for the year ended 30 June 2022 on pages 109 to 113; and
- the schedules of non-departmental activities which are managed by the Ministry on behalf of the Crown on pages 103 to 108 that comprise:
  - ⊙ the schedules of assets; liabilities; commitments; and contingent liabilities and assets as at 30 June 2022;
  - ⊙ the schedules of expenses; and revenue for the year ended 30 June 2022; 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 74 to 101:
  - ⊙ present fairly, in all material respects:
    - its financial position as at 30 June 2022; 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 6 to 49 and 63 to 67:
  - ⊙ presents fairly, in all material respects, for the year ended 30 June 2022:
    - 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 109 to 113 are presented fairly, in all material respects, in accordance with the requirements of section 45A of the Public Finance Act 1989; and
- the schedules of non-departmental activities which are managed by the Ministry on behalf of the Crown on pages 103 to 108 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 2022; and
- ◉ expenses and revenue for the year ended 30 June 2022.

Our audit was completed on 30 September 2022. 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 2021/22, and the 2021/22 forecast financial figures included in the Ministry's 2020/21 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 our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Ministry to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the information we audited, including the disclosures, and whether the information we audited represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Secretary for Māori Development regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

### Other information

The Secretary for Māori Development is responsible for the other information. The other information comprises the information included on pages 1 to 5, 50 to 62, 68, 102, and 114 to 124 but does not include the information we audited, and our auditor's report thereon.

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

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

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

### Independence

We are independent of the Ministry in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 International: Code of Ethics for Assurance Practitioners 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.



**Clint Ramoo**

*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 2022

Actual 2021 \$000		Note	Actual 2022 \$000	Unaudited Budget 2022 \$000	Unaudited Forecast 2023 \$000
<b>REVENUE</b>					
89,231	Revenue Crown		86,743	87,003	87,831
2,990	Other revenue	2	1,934	1,178	828
<b>92,221</b>	<b>Total revenue</b>		<b>88,677</b>	<b>88,181</b>	<b>88,659</b>
<b>EXPENSES</b>					
41,294	Personnel costs	3	47,564	49,552	44,980
38,860	Other operating expenses	4	37,464	36,220	41,013
1,667	Depreciation and amortisation	7,8	1,850	1,957	2,239
411	Capital charge	4	452	452	427
<b>82,232</b>	<b>Total expenses</b>		<b>87,330</b>	<b>88,181</b>	<b>88,659</b>
<b>9,989</b>	<b>Operating surplus</b>		<b>1,347</b>	-	-
<b>9,989</b>	<b>Total comprehensive revenue and expense</b>		<b>1,347</b>	-	-

Actual 2021 figures for personnel costs and other operating expenses have been restated (see notes 3 and 4).

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

The accompanying notes form part of these financial statements.



## Statement of financial position

as at 30 June 2022

Actual 2021 \$000		Note	Actual 2022 \$000	Unaudited Budget 2022 \$000	Unaudited Forecast 2023 \$000
<b>ASSETS</b>					
<i>Current assets</i>					
22,554	Cash and cash equivalents	5	13,103	12,791	12,791
1,945	Receivables	6	145	241	241
655	Prepayments		503	450	450
<b>25,154</b>	<b>Total current assets</b>		<b>13,751</b>	<b>13,482</b>	<b>13,482</b>
<i>Non-current assets</i>					
7,336	Property, plant and equipment	7	5,645	7,053	6,069
422	Intangible assets	8	186	169	-
<b>7,758</b>	<b>Total non-current assets</b>		<b>5,831</b>	<b>7,222</b>	<b>6,069</b>
<b>32,911</b>	<b>Total assets</b>		<b>19,582</b>	<b>20,704</b>	<b>19,551</b>
<b>LIABILITIES</b>					
<i>Current liabilities</i>					
10,250	Payables	9	5,083	8,674	7,521
9,989	Return of operating surplus	12	1,347	-	-
3,205	Employee entitlements	11	3,878	2,500	2,500
122	Provisions	10	-	-	-
<b>23,567</b>	<b>Total current liabilities</b>		<b>10,308</b>	<b>11,174</b>	<b>10,021</b>
<i>Non-current liabilities</i>					
313	Employee entitlements	11	202	460	460
<b>313</b>	<b>Total non-current liabilities</b>		<b>202</b>	<b>460</b>	<b>460</b>
<b>23,880</b>	<b>Total liabilities</b>		<b>10,510</b>	<b>11,634</b>	<b>10,481</b>
<b>9,032</b>	<b>Net assets</b>		<b>9,072</b>	<b>9,070</b>	<b>9,070</b>
<b>EQUITY</b>					
9,032	Taxpayers' funds	13	9,072	9,070	9,070
<b>9,032</b>	<b>Total equity</b>		<b>9,072</b>	<b>9,070</b>	<b>9,070</b>

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

The accompanying notes form part of these financial statements.

## Statement of changes in equity

for the year ended 30 June 2022

Actual 2021 \$000		Note	Actual 2022 \$000	Unaudited Budget 2022 \$000	Unaudited Forecast 2023 \$000
<b>8,226</b>	<b>Balance at 1 July</b>		<b>9,032</b>	<b>9,030</b>	<b>9,070</b>
9,989	Total comprehensive revenue and expenses		1,347	-	-
(9,989)	Return of operating surplus to the Crown		(1,347)	-	-
806	Capital injection	13	40	40	-
<b>9,032</b>	<b>Balance as at 30 June</b>		<b>9,072</b>	<b>9,070</b>	<b>9,070</b>

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

The accompanying notes form part of these financial statements.



## Statement of cash flows

for the year ended 30 June 2022

Actual 2021 \$000		Actual 2022 \$000	Unaudited Budget 2022 \$000	Unaudited Forecast 2023 \$000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
89,231	Receipts from revenue Crown	86,743	87,003	87,831
5,067	Receipts from third parties	665	778	110
479	Other receipts	1,060	400	718
(35,527)	Payments to suppliers	(41,345)	(59,169)	(43,639)
(42,520)	Payments to employees	(46,582)	(38,161)	(44,980)
(411)	Payments for capital charge	(452)	(427)	(427)
(1,622)	Goods and services tax (net)	126	1,623	1,623
<b>14,697</b>	<b>Net cash from operating activities</b>	<b>217</b>	<b>(7,953)</b>	<b>1,236</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
258	Receipts from sale of property, plant and equipment	685	-	-
(3,517)	Purchase of property, plant and equipment	(402)	1,700	(1,086)
-	Purchase of intangible assets	-	(150)	(150)
<b>(3,259)</b>	<b>Net cash from investing activities</b>	<b>282</b>	<b>(1,850)</b>	<b>(1,236)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
(2,399)	Repayment of surplus to the Crown	(9,989)	-	-
806	Capital injection	40	40	-
<b>(1,593)</b>	<b>Net cash from financing activities</b>	<b>(9,949)</b>	<b>40</b>	<b>-</b>
9,845	Net (decrease)/increase in cash	(9,451)	(9,763)	12,791
12,709	Opening cash and cash equivalents	22,554	22,554	12,791
<b>22,554</b>	<b>Closing cash and cash equivalents</b>	<b>13,103</b>	<b>12,791</b>	<b>12,791</b>

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

The accompanying notes form part of these financial statements.

## Statement of cash flows (continued)

for the year ended 30 June 2022

Reconciliation of the net surplus cash flow from operating activities

Actual 2021 \$000		Actual 2022 \$000
<b>9,989</b>	<b>Total comprehensive revenue and expense</b>	<b>1,347</b>
	<b>ADD/(DEDUCT) NON-CASH ITEMS</b>	
1,667	Depreciation and amortisation	1,850
	<b>ADD/(DEDUCT) ITEMS CLASSIFIED AS INVESTING ACTIVITIES</b>	
(127)	(Gain)/loss on disposal of property, plant and equipment	(209)
	<b>ADD/(DEDUCT) MOVEMENTS IN STATEMENT OF FINANCIAL POSITION</b>	
	Add/(deduct) movements in working capital items	
1,601	Decrease/(increase) in debtors and receivables	1,953
2,620	Increase/(decrease) in creditors and payables	(5,163)
(1,153)	Increase/(decrease) in provision for restructure	(122)
98	Increase/(decrease) in employee entitlements	561
<b>14,695</b>	<b>Net cash flows from operating activities</b>	<b>217</b>

The accompanying notes form part of these financial statements.





## Statement of departmental commitments

as at 30 June 2022

Actual 2021 \$000		Actual 2022 \$000
<b>NON-CANCELLABLE OPERATING COMMITMENT LEASES AS A LESSEE</b>		
<i>The future aggregate minimum lease payments to be paid under non-cancellable operating leases</i>		
3,696	Not later than one year	3,639
11,945	Later than one year and not later than five years	8,952
1,997	Later than five years	1,140
<b>17,639</b>	<b>Total non-cancellable operating lease commitments as a lessee</b>	<b>13,731</b>
<b>17,639</b>	<b>Total commitments</b>	<b>13,731</b>

### Non-cancellable operating leases as a lessee

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

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

### Capital commitments

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

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

As at 30 June 2022, the Ministry had nil capital commitments (2020/21: nil).

The accompanying notes form part of these financial statements.



## Statement of departmental commitments (continued)

as at 30 June 2022

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### Lease commitments as lessor

During the financial year ended 30 June 2022, 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 \$1.444 million (2020/21: \$2.385 million) and is broken down as follows:

Actual 2021 \$000		Actual 2022 \$000
<b>NON-CANCELLABLE 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>		
502	Not later than one year	493
1,642	Later than one year and not later than five years	1,167
241	Later than five years	77
<b>2,385</b>	<b>Total non-cancellable operating lease commitments as a lessor</b>	<b>1,737</b>

## Statement of contingent assets and liabilities

as at 30 June 2022

### Quantifiable and unquantifiable contingent assets

As at 30 June 2022, the Ministry had no quantifiable and un-quantifiable contingent assets (2020/21: nil).

### Quantifiable and unquantifiable contingent liabilities

As at 30 June 2022, the Ministry had no contingent liabilities (2020/21: two personal grievances totaling \$50,000).

The Ministry had nil unquantifiable contingent liabilities (2020/21: nil).

### Employment issues and personal grievances

Personal grievances represent amounts claimed by employees for personal grievance cases. The 2021 personal grievances related to alleged breaches of contract arising from employment issues.

The accompanying notes form part of these financial statements.



# Notes to the financial statements

## BASIS OF REPORTING

### 1. Statement of accounting policies

#### Reporting entity

Te Puni Kōkiri (The Ministry) is a Government department as defined by section 5 of the Public Finance Amendment Act (PFA) 2020 and is domiciled in New Zealand.

The Ministry was established under the Ministry of Māori Development Act 1991 to improve outcomes for Māori. The Ministry has strong connections within Māori communities through whānau, hapū and iwi and other government agencies to generate trusted partnerships. Other relevant legislation governing the Ministry's operations includes the PFA 2020, Public Service Act 2020, and the Public Accountability Act 1998. The Ministry's ultimate parent is the New Zealand Crown.

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

The Ministry also reports on the non-departmental (Crown) activities that it administers in the non-departmental statements and schedules.

#### Reporting period

The reporting period for these financial statements is the year ended 30 June 2022, with comparative figures for the year ended 30 June 2021. The financial statements were approved for issue by the Secretary for Māori Development of Te Puni Kōkiri on 30 September 2022.

#### 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 2020, which includes the requirement to comply with NZ GAAP and Treasury Instructions. These financial statements have been prepared in accordance with, and comply with, Tier 1 PBE Accounting Standards.

#### Presentation currency and rounding

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

#### Changes in accounting policy

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

#### Standards issued and not yet effective

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

## 1. Statement of accounting policies

### Standards issued and not yet effective (Continued)

STANDARDS	CHANGES/SCOPE
<b>Amendment to PBE IPSAS 2</b> Statement of Cash Flows	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 adopted 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.

### Summary of Significant Accounting Policies

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

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

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

### Foreign currency transactions

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

## Taxation

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

### Goods and Services Tax (GST)

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

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

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

### Statement of cost accounting policies

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

#### *Criteria for direct costs*

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

#### *Criteria for indirect costs*

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

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

## Budget and Forecast Figures

### Basis of the budget and forecast figures

The 2021/22 Budget figures (Unaudited Budget 2022) are for the year ended 30 June 2022. They are consistent with the Ministry's best estimate of financial forecast information submitted to the Treasury in the Budget Economic and Fiscal Update (BEFU) 2022 for the year ending 2021/22. In addition, the financial statements also present the updated budget information from the Supplementary Estimates of Appropriation 2021/22 (Total Supplementary Estimates 2022).

The 2022/23 forecast figures (Unaudited forecast 2022) are for the year ending 30 June 2023, and are consistent with the best estimate financial forecast information submitted to the Treasury for the BEFU 2022/23. The forecast financial statements have been prepared as required by the PFA 2020 to provide forecast financial information for accountability purposes.

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

The forecast financial statements were approved for issue by the Secretary for Māori Development on 30 September 2022. The Secretary for Māori Development is responsible for the forecast financial statements, including the appropriateness of the assumptions underlying them and all other required disclosures.

Although the Ministry regularly updates its forecasts, updated forecast financial statements for the year ending 30 June 2023 will not be published.



## 1. Statement of accounting policies

### Significant assumptions used in preparing the forecast financials

The 30 June 2023 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 2022/23. 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 focusing on the Government's priorities.
- Personnel costs were based on full-time equivalent staff, which considers 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 2021/22 is used as the opening position for the 2022/23 forecasts.

The actual financial results achieved for 30 June 2023 are likely to vary from the forecast information presented, and the variations might be material.

Any changes to budgets during 2022/23 will be incorporated in the Supplementary Estimates of Appropriations for the Government of New Zealand for the year ending 30 June 2023.

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

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

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

PAGE	NOTES	JUDGEMENTS, ESTIMATES AND ASSUMPTIONS
92-93	Note 8 – Intangible assets	Assessing the useful life of software
96-98	Note 11 – Employee entitlements	Measuring long-service leave liability

## 2. Revenue

### Accounting policy

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

### Revenue – non-exchange transactions

#### Revenue Crown

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

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

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

### Other revenue

#### Third-party revenue

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

#### Rental revenue from subleases

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

#### Donated or subsidised assets

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

### Breakdown of other revenue

Actual 2021 \$000		Actual 2022 \$000
<b>REVENUE</b>		
659	Rental revenue	665
127	Gain on sale of assets	209
875	Revenue from external secondments	-
1,328	Revenue for services provided	1,060
<b>2,990</b>	<b>Total other revenue</b>	<b>1,934</b>

### 3. Personnel costs

#### Salaries and wages and employee entitlements

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

#### Defined contribution superannuation schemes

Employee contributions to the State Sector Retirement Savings Scheme, Kiwi Saver 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 as incurred.

#### Breakdown of personnel costs

Actual 2021 \$000		Actual 2022 \$000
38,878	Salaries and wages	44,451
1,181	Employer contribution to defined contribution plans	1,312
(31)	Increase/(decrease) in employee entitlements	426
1,266	Other personnel costs	1,375
<b>41,294</b>	<b>Total personnel costs</b>	<b>47,564</b>

Actual 2021 figures have been restated to agree with the actual 2022 classification. ACC levies have been moved from other operating expenses to personnel costs.

### 4. Other operating expenses

#### Accounting policy

##### Operating leases

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

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

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

##### Other expenses

Other expenses are recognised as goods and services as received.

##### Capital charge

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

The capital charge rate for the year ended 30 June 2022 was 5.0% per annum (2020/21: 5.0%).

Actual 2021 \$000		Actual 2022 \$000	Unaudited Budget 2022 \$000	Unaudited Forecast 2023 \$000
3,894	Lease of premises	3,831	3,911	3,280
194	Audit fees for audit of financial statements	211	194	194
11,738	Consultants	13,777	11,415	13,830
1,735	Transport and travel	1,093	1,596	-
5,343	Contractor costs	6,390	2,452	-
2,484	Information and communication costs	2,667	2,646	-
1,284	Office administration costs	1,761	3,295	
1,259	Building-related costs	1,377	1,231	-
1,091	Maintenance of premises	1,006	1,223	1,500
9,838	Other operating costs	5,351	8,257	22,209
<b>38,860</b>	<b>Total operating costs</b>	<b>37,464</b>	<b>36,220</b>	<b>41,013</b>

Actual 2021 figures have been restated to agree with the actual 2022 classification. ACC levies have been moved from other operating expenses to personnel costs.

*Unaudited forecast 2023 figures are based on the Ministry's latest internal budget for 2022/23.*

## 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 2022 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. 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 or the debt being more than one year overdue.

## 6. Receivables

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

Actual 2021 \$000		Actual 2022 \$000
<b>RECEIVABLES</b>		
1,945	Trade debtors	145
<i>Receivables consist of:</i>		
1,021	Receivables from sales at full cost recovery (exchange transactions)	145
924	GST receivable (non-exchange transactions)	-
<b>1,945</b>	<b>Total receivables</b>	<b>145</b>

### Impairment of financial assets

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The Ministry applies the simplified expected credit loss (ECL) 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 are no reasonable expectations of recovery. Indicators that there are no reasonable expectations of recovery include the debtor being in liquidation or the receivable being more than one year overdue.

Based on the ECL assessment for trade debtors as at 30 June 2022, no material impairment provisioning was required (2020/21: 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
2022 \$000	<b>145</b>	145	-	-	-
2021 \$000	<b>1,021</b>	1,021	-	-	-

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



## 7. Property, plant and equipment

Property, plant and equipment consists of leasehold improvements, furniture, office equipment, computer hardware and motor vehicles.

Property, plant and equipment is shown at cost less accumulated depreciation and impairment losses.

### Additions

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

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

### Subsequent costs

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

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

### Disposals

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

### Impairments

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

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

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

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

## 7. Property, plant and equipment

### Depreciation

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

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

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

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

### Restrictions of title

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

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

	Equipment \$000	Motor Vehicles \$000	Office Equipment \$000	Furniture and Fittings \$000	Leasehold Improvements \$000	Total \$000
<b>Cost or valuation</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
Disposals	6	734	-	102	578	1,421
Work in progress	(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>11,993</b>
Balance at 1 July 2021	2,933	4,551	127	1,921	2,461	11,993
Additions	322	-	36	33	(7)	384
Work in progress	-	-	-	-	-	-
Disposals	(399)	(1,195)	-	-	-	(1,594)
<b>Balance at 30 June 2022</b>	<b>2,856</b>	<b>3,356</b>	<b>163</b>	<b>1,954</b>	<b>2,454</b>	<b>10,783</b>
<b>Accumulated depreciation and impairment losses</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>
Balance at 1 July 2021	1,860	1,263	23	1,006	505	4,657
Depreciation expense	467	378	19	360	372	1,596
Eliminate on disposal	(399)	(716)	-	-	-	(1,115)
<b>Balance at 30 June 2022</b>	<b>1,928</b>	<b>925</b>	<b>42</b>	<b>1,366</b>	<b>877</b>	<b>5,138</b>
<b>Carrying amounts</b>						
At 30 June and 1 July 2020	1,006	1,684	100	967	1,601	5,358
At 30 June and 1 July 2021	1,073	3,288	104	915	1,956	7,336
<b>At 30 June 2022</b>	<b>928</b>	<b>2,431</b>	<b>121</b>	<b>588</b>	<b>1,577</b>	<b>5,645</b>

## 8. Intangible assets

### Software acquisition and development

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

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

Staff training costs are recognised as an expense when incurred.

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

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

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

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

### Amortisation

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

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

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

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



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

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

The useful life of software is determined at the time the software is acquired and brought into use and is reviewed at each reporting date for appropriateness. For computer software licenses, the useful life represents management's view of the expected period over which the Ministry will receive benefits from the software, but not exceeding the licence 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 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>
Balance at 1 July 2021	1,329	1,139	2,468
Disposals	-	-	-
Additions	19	-	19
<b>Balance at 30 June 2022</b>	<b>1,348</b>	<b>1,139</b>	<b>2,487</b>
<b>Accumulated amortisation and impairment losses</b>			
Balance at 1 July 2020	1,324	464	1,788
Amortisation expense	5	254	259
Disposals	-	-	-
<b>Balance at 30 June 2021</b>	<b>1,329</b>	<b>718</b>	<b>2,047</b>
Balance at 1 July 2021	1,329	718	2,047
Amortisation expense	1	253	254
Disposals	-	-	-
<b>Balance at 30 June 2022</b>	<b>1,330</b>	<b>971</b>	<b>2,301</b>
<b>Carrying amounts</b>			
At 30 June and 1 July 2020	5	675	681
At 30 June and 1 July 2021	-	422	422
<b>At 30 June 2022</b>	<b>18</b>	<b>168</b>	<b>186</b>

The total amount of intangible assets in capital work in progress is nil (2020/21: nil).

### Restrictions of title

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

No intangible assets are pledged as security for liabilities.



## 9. Payables

### Accounting policy

Short-term payables are recorded at the amount payable.

### Breakdown of payables and further information

Actual 2021 \$000		Actual 2022 \$000
<b>PAYABLES UNDER EXCHANGE TRANSACTIONS</b>		
10,250	Accounts payable and accrued expenses	4,824
<b>PAYABLES UNDER NON-EXCHANGE TRANSACTIONS</b>		
-	Taxes Payable (GST payable)	259
<b>10,250</b>	<b>Total accounts payable and other creditors</b>	<b>5,083</b>

Trade payables are short term and non-interest bearing and are recorded at the amount payable.

## 10. Provisions

### Accounting policy

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

- there is a present obligation (either legal or constructive) because of a past event
- it is probable that an outflow of future economic benefits will be required to settle the obligation
- a reliable estimate can be made of the amount of the obligation. Provisions are not recognised for net deficits from future operating activities.

Provisions are measured at the present value of the expenditure required to settle the obligation using a pre-tax discount rate is based on market yields on government bonds at balance date with terms that match as closely as possible, the estimated timing of future cash outflows.

## Breakdown of provisions and further information

### Onerous contracts

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

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

Actual 2021 \$000	Actual 2022 \$000
<b>Current portion</b>	-
- Restructuring	-
50 Lease make-good	-
72 Onerous contracts	-
<b>122 Total current provision</b>	-

Movements for each class of provision are as follows:

	Restructuring \$000	Lease Make-good \$000	Onerous Contracts \$000	Total \$000
Balance at 1 July 2020	1,275	-	-	1,275
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>
Additional provisions made	-	-	1	1
Charge against provisions for the year	-	(14)	(73)	(87)
Unused amounts reversed	-	(36)	-	(36)
<b>Balance at 30 June 2022</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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 expired in February 2022.

### Lease make-good

In respect of 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.

The provision was closed during 2021/22 as the non-cancellable lease expired during the year.

## 11. Employee entitlements

### Accounting policy

#### Short-term employee entitlements

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

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

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

#### Long-term employee entitlements

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

- likely future entitlements accruing to employees, based on years of service, years of entitlement, the likelihood that employees will reach the point of entitlement and contractual entitlements information
- 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 2021 \$000		Actual 2022 \$000
<b>Current entitlements</b>		
2,158	Annual leave	2,584
795	Salaries and wages	1,068
130	Long-service leave	119
123	Sick leave	107
<b>3,205</b>	<b>Total current portion</b>	<b>3,878</b>
<b>Non-current entitlements</b>		
313	Long-service leave	202
<b>313</b>	<b>Total non-current portion</b>	<b>202</b>
<b>3,518</b>	<b>Total employee entitlements</b>	<b>4,080</b>

### Critical accounting estimates and assumptions

#### Long-service leave

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

The measurement of the long-service leave obligation depends on several factors that are determined on an actuarial basis using a number of assumptions provided by the Treasury. Two key assumptions used in calculating this liability are the discount rate and salary inflation factor. Any changes in these assumptions will affect the carrying value of the liability.

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

Actual 2021		Actual 2022
	<b>Long-service leave assumptions</b>	
Year 1: 0.38%	Discount rate	Year 1: 3.34%
Year 2: 0.81%		Year 2: 3.70%
Year 3 and over: 3.08%		Year 3 and over: 4.29%
3.08%	Salary inflation factor	3.01%

## 11. Employee entitlements

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

Employee entitlement	DISCOUNT RATE		SALARY INFLATION FACTOR	
	-1.0%	+1.0%	-1.0%	+1.0%
Long-service leave	-1.0%	+1.0%	-1.0%	+1.0%
Impact on the carrying amount of the liability \$000	15	(13)	(17)	20

## 12. Return of operating surplus

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

## 13. Equity and capital management

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

### Breakdown of capital injections and withdrawals

Actual 2021 \$000	Actual 2022 \$000
806 Capital injection	40

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

### Capital management

The Ministry's capital is its equity, which comprises taxpayers' funds. The Ministry manages its revenues, expenses, assets and liabilities, and general financial dealings prudently. The Ministry's equity is largely managed as a by-product of managing revenue, expenses, assets and liabilities and compliance with the Government budget processes, Treasury instructions and the PFA 2020. 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.



## 14. Financial instruments and risk management

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

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

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

### Financial instrument risks

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

### Credit risk

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

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

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

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

### Liquidity risk

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

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

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

	Note	Total carrying amount \$000	Contractual cash flows \$000	Less than 6 months \$000	More than 6 months \$000
2022					
Payables (excluding GST payable)	9	5,083	5,083	5,083	-
2021					
Payables (excluding GST payable)	9	10,250	10,250	10,250	-

## 15. Related-party transactions and key management personnel

The Ministry is a wholly owned entity of the Crown.

### Related-party transactions required to be disclosed

There are no related-party transactions that are required to be disclosed (2020/21: 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.

### Ministry staff

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

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

No provision has been required, nor any expense recognised, for impairment of receivables from related parties (2020/21: nil).

### Key management personnel compensation

Actual 2021 \$000	Actual 2022 \$000
<b>EXECUTIVE LEADERSHIP TEAM (INCLUDING THE SECRETARY FOR MĀORI DEVELOPMENT)</b>	
2,269 Remuneration	1,935
7 Full-time equivalent staff	6

Key management personnel compensation excludes the remuneration and other benefits that the Minister for Māori Development receives. The Minister's remuneration and other benefits are set by the

Remuneration Authority under the Members of Parliament (Remuneration and Services) Act 2013 and are paid under Permanent Legislative Authority (PLA), not by the Ministry.

## 16. Explanation of significant variances against budget

### Statement of comprehensive revenue and expense

*Variances between actuals 2021/22 and Supplementary Estimates*

	Actual 2022 \$000	Unaudited Budget 2022 \$000	Variance 2022 \$000
Personnel costs	47,564	49,552	1,988
Operating surplus	1,347	-	1,347

**Personnel costs:** Personnel costs were lower than budget by \$1.988 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.

**Operating surplus:** The Ministry concluded the 2021/22 financial year with a \$1.347 million surplus. This amount was mostly driven by the underspend in personnel costs.

### Statement of financial position

*Variances between actuals 2021/22 and Supplementary Estimates*

	Actual 2022 \$000	Unaudited Budget 2022 \$000	Variance 2022 \$000
Non-current assets	5,831	7,222	1,391

**Non-current assets:** Non-current assets were lower than budget by \$1.391 million due to leasehold improvements being delayed as a result of COVID-19 related resource shortages, and the motor vehicle fleet was transitioned to electric and hybrid vehicles during 2020/21, ahead of schedule.

## 17. Significant events after balance date

There have been no significant events after the reporting date.

## 18. The effects of COVID-19 impact on the Ministry

In December 2021, the Government introduced the COVID-19 Protection Framework, also known as the traffic light system, as a public health response to the Omicron variant. Between 24 February 2022 and 13 April 2022 all of New Zealand was in the Red setting. During this time, the Ministry continued to operate with a split of staff working from home and in offices with mask-wearing protocols.

# He Tāpiringa Pūtea Kupu Āpiti

## Supplementary Financial Schedules – Non-Departmental

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# Non-Departmental Statements and Schedules

for the year ended 30 June 2022

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

## Schedule of non-departmental revenue

for the year ended 30 June 2022

Actual 2021 \$000		Actual 2022 \$000	Unaudited Main Estimates 2022 \$000	Unaudited Total Supp. Estimates 2022 \$000
<b>Revenue</b>				
-	Miscellaneous receipts	-	-	10
6,585	Recoveries from third parties	4,025	5,315	5,285
<b>6,585</b>	<b>Total Crown revenue and receipts</b>	<b>4,025</b>	<b>5,315</b>	<b>5,295</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 2022 (2020/21: 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 2022.



## Schedule of non-departmental expenses

for the year ended 30 June 2022

The schedule of non-departmental expenses summarises non-departmental expenses that the Ministry administers on behalf of the Crown. Further details are provided in the Statement of expenses and capital expenditure against appropriations on pages 109 to 113. Figures are GST exclusive.

Actual 2021 \$000		Actual 2022 \$000	Unaudited Main Estimates 2022 \$000	Unaudited Total Supp. Estimates 2022 \$000
<b>Operating appropriation expenses</b>				
388,959	Non-departmental output expense	463,305	425,549	482,376
480	Benefits and other unrequited expense	441	480	480
26,335	Non-departmental other expenses	34,419	29,287	39,302
<b>Non-departmental multi-category appropriation expenses</b>				
-	Non-departmental output expense	128,981	-	130,027
2,798	<b>Non-departmental multi-year appropriation expenses</b>	279	4,451	398
60,351	GST expense	82,765	68,295	97,826
<b>478,923</b>	<b>Total non-departmental expenses</b>	<b>710,190</b>	<b>528,062</b>	<b>750,409</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 2022.



## Schedule of non-departmental assets

as at 30 June 2022

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

Actual 2021 \$000		Note	Actual 2022 \$000	Unaudited Budget 2022 \$000	Unaudited Total Supp. Estimates 2022 \$000
<b>Current assets</b>					
59,503	Cash and cash equivalents		105,848	38,132	59,432
1,655	Other receivables		8,229	-	-
<b>61,158</b>	<b>Total current assets</b>		<b>114,077</b>	<b>38,132</b>	<b>59,432</b>
<b>Non-current assets</b>					
15	Crown shareholding in Waihāhā 4 (Hurakia Trust)		15	15	15
5,400	Cultural artefacts	2	5,400	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>66,573</b>	<b>Total non-departmental assets</b>		<b>119,492</b>	<b>43,547</b>	<b>64,847</b>

In addition, the Ministry monitors the following Crown entities and statutory bodies:

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

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

The accompanying notes form part of these financial statements.

For a full understanding of the Crown's financial position and the results of its operations for the year, refer to the consolidated Financial Statements of the Government for the year ended 30 June 2022.

## Schedule of non-departmental liabilities

as at 30 June 2022

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

Actual 2021 \$000		Actual 2022 \$000	Unaudited Budget 2022 \$000	Unaudited Total Supp. Estimates 2022 \$000
Current liabilities				
8,615	Creditors and payables	27,933	7,760	7,010
8,615	Total liabilities	27,933	7,760	7,010

## Schedule of non-departmental commitments

as at 30 June 2022

The Ministry, on behalf of the Crown, has no non-departmental commitments as at 30 June 2022 (2020/21: nil).

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

as at 30 June 2022

### Contingent liabilities

The Ministry, on behalf of the Crown, has no contingent liabilities as at 30 June 2022 (2020/21: nil).

### Contingent assets

The Ministry, on behalf of the Crown, has no contingent assets as at 30 June 2022 (2020/21: 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 2022.*

# Notes to the non-departmental financial schedules and statements

## BASIS OF REPORTING

### 1. Statement of Accounting Policies

#### Reporting entity

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

The non-departmental balances are consolidated into the Financial Statements of the Government for the year ended 30 June 2022 with comparative figures for the year ended 30 June 2021. 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 2022.

#### 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 2022 unaudited budget figures are for the year ended 30 June 2022, and are consistent with the Ministry's best estimate financial forecast information submitted to the Treasury for the Budget Economic and Fiscal Update 2022 (BEFU) for the year ending 30 June 2022. In addition, the financial statements also present the updated budget information from the Supplementary Estimates of Appropriation 2021/22 (unaudited Supplementary Estimates 2022). 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.

## 1. Statement of Accounting Policies

### Significant accounting policies

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

### Presentation currency and rounding

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

### Measurement base

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

### Revenue

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

### Goods and services tax (GST)

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

### Grant expenditure

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

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

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

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

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

### Cash and cash equivalents

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

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

Explanatory notes provide details of significant Ministry non-departmental expenditure, revenue assets and liabilities variances between actual results in 2021/22 and 2020/21 and between 2021/22 actual results and 2021/22 Supplementary Estimates.

### Cultural artefacts

The Crown is the custodian of the Motunui Panels. The Panels were purchased by the Ministry of Justice, but in 2016, guardianship was transferred to the Ministry and they are on display at Puke Ariki Museum. The Panels were last revalued in 2019 with a valuation of \$5.4 million.

# He Tauākī Whiriwhiri

## Appropriation Statements

### Statement of expenses and capital expenditure against appropriations

for the year ended 30 June 2022

Expenditure 2021 \$000		Expenditure 2022 \$000	Unaudited Main Estimates 2022 \$000	Unaudited Total Supp. Estimates 2022 \$000	Location of end-of-year Performance Information*
<b>Vote Māori Development</b>					
<b>Departmental output expenses</b>					
71,133	Te whakatinanatanga o ngā wawata ā-pāpori, ā-ōhanga, a-whakawhanaketanga ahurea o te iwi Māori (Realising the social, economic and cultural development aspirations of Māori)	75,509	70,853	75,760	7
9,647	Whakapakari Kaupapa Whānau Ora (Whānau Ora Commissioning Approach)	9,555	9,541	10,536	7
<b>80,780</b>	<b>Total departmental output expenses</b>	<b>85,064</b>	<b>80,394</b>	<b>86,296</b>	
<b>Departmental capital expenditure</b>					
3,517	Te Puni Kōkiri Utunga Haupū Rawa (Te Puni Kōkiri – Capital Expenditure) PLA	402	2,070	2,070	7
<b>3,517</b>	<b>Total departmental capital expenditure</b>	<b>402</b>	<b>2,070</b>	<b>2,070</b>	
<b>Non-departmental output expenses</b>					
-	Kōtuitui Te Ture Whenua (Te Ture Whenua Network)				
11,586	Ngā Whakahaere a Te Tumu Paeroa (Māori Trustee Function)	16,686	16,686	16,686	5
68,759	Pāpāho Reo me ngā Kaupapa Māori (Māori Broadcast and Streamed Services)	69,259	69,259	69,259	1
56,231	Tahua Whanaketanga Māori (Māori Development Fund)	50,874	44,807	50,959	6
36,188	Te Kōtuitui Hanga Whare mō ngāi Māori (Māori Housing)	64,156	98,099	83,142	6
19,264	Whakaata Māori (Māori Television)	19,264	19,264	19,264	4
173,304	Whakamahi i ngā Huanga a Whānau Ora (Commissioning Whānau Ora Outcomes)	214,885	149,253	214,885	6

Continued...





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

Expenditure 2021 \$000		Expenditure 2022 \$000	Unaudited Main Estimates 2022 \$000	Unaudited Total Supp. Estimates 2022 \$000	Location of end-of-year Performance Information*
8,810	Whakarauora Reo mō te Motu (National Māori Language Revitalisation)	13,364	13,364	13,364	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	8
<b>388,959</b>	<b>Total non-departmental output expenses</b>	<b>463,305</b>	<b>425,549</b>	<b>482,376</b>	
	<b>Benefits or related expenses</b>				
480	Takoha Rangatiratanga (Rangatiratanga Grants)	441	480	480	2
<b>480</b>	<b>Total benefits and other unrequited expenses</b>	<b>441</b>	<b>480</b>	<b>480</b>	
	<b>Non-departmental other expenses</b>				
	He utu whakapāha ki Te Rūnanga o Ngāti Rarua Ātiawa mō ngā Rīhi Mutunga Kore (Ex-gratia payment to Ngāti Rarua Ātiawa Iwi Trust for Perpetual Leases)	8,000	-	8,000	2
-	Ngā Rawa Kura Noho Māori (Māori Boarding Schools Facilities)	4,674	9,348	9,813	6
15	Pōari Kaitiaki Māori o Taranaki (Taranaki Māori Trust Board) PLA	15	15	15	2
24,130	Rōpū Whakahaere, Rōpū Hapori Māori (Community and Māori Governance Organisations)	19,767	19,875	19,425	2
2,190	Te Kaitaonga Hua Pāpori (Social Procurement)	1,963	-	2,000	2
-	Utu Whakahaere Whenua Karauna (Administrative Expenses for Crown Land)	-	49	49	2
<b>26,335</b>	<b>Total non-departmental other expenses</b>	<b>34,419</b>	<b>29,287</b>	<b>39,302</b>	
	<b>Multi-category appropriations</b>				
	<b>Departmental output expenses</b>				

Continued...

Expenditure 2021 \$000		Expenditure 2022 \$000	Unaudited Main Estimates 2022 \$000	Unaudited Total Supp. Estimates 2022 \$000	Location of end-of-year Performance Information*
-	Wāhanga 1: He tautoko whakahaere, he tautoko whakatairanga whakaterere hoki i te tuari kano ārai mate   Phase 1: Rapid vaccine acceleration administration and promotion	1,885	-	1,885	6
	<b>Non-departmental output expenses</b>				
-	Urupare Māori ki te Omicron   Māori Omicron Response	20,385	-	20,050	6
-	Wāhanga 1: He whakahaere, he whakatairanga whakaterere i te tuari kano ārai mate mō ngā kairato   Phase 1: Rapid vaccine acceleration provider support	70,546	-	70,583	6
-	Wāhanga 2: Ko te manawaroatanga o te Whānau, o te Hapori   Phase 2: Whānau and community resilience	38,050	-	39,394	6
	<b>Total Multi-Category Expenses</b>	<b>130,866</b>	<b>-</b>	<b>131,912</b>	
	<b>Multi-year appropriations</b>				
	<b>Non-departmental output expenses</b>				
2,730	He Huarahi Ki Te Whare (Home Ownership Pathways)	279	4,451	398	6
68	Tahua Whanaketanga Hangarau Māori (Māori Digital Technology Development Fund)	-	-	-	7
<b>2,798</b>	<b>Total multi-year appropriations</b>	<b>279</b>	<b>4,451</b>	<b>398</b>	
<b>502,869</b>	<b>Total annual, permanent and multi-year appropriations</b>	<b>714,766</b>	<b>542,231</b>	<b>742,834</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.                   | 5 Te Tumu Paeroa (the Māori Trustee) Annual Report.                |
| 2 No reporting due to an exemption obtained under section 15D of the PFA 2020. | 6 In the Non-departmental section of the Ministry's Annual Report. |
| 3 Te Taura Whiri i Te Reo Māori (Māori Language Commission) Annual Report.     | 7 The Ministry's Annual Report.                                    |
| 4 Māori Television Service Annual Report.                                      | 8 Te Mātāwai Annual Report.  |



### Explanation of significant variances

Refer to the Supplementary Estimates of Appropriations for the year ending 30 June 2022 for an explanation of budget changes between the 2021/22 Main Estimates and 2021/22 Supplementary Estimates for Vote Māori Development.

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

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

	Actual 2022 \$000	Unaudited Supplementary Estimates 2022 \$000	Unaudited Variance 2022 \$000
Te Kōtuitui Hanga Whare mō ngāi Māori (Māori Housing)	64,156	83,142	18,986
Ngā Rawa Kura Noho Māori (Māori Boarding Schools Facilities)	4,674	9,813	5,139

**Te Kōtuitui Hanga Whare mō ngāi Māori (Māori Housing):** Actual expenditure is less than budget due to supply chain delays driven by the ongoing impacts of COVID-19 restrictions. An expense transfer of up to \$30 million will transfer funds from 2021/22 to 2022/23.

**Ngā Rawa Kura Noho Māori (Māori Boarding Schools Facilities):** Actual expenditure is less than budget, due to COVID-19 delaying assessments by contractors assessing the condition of infrastructure at the Māori Boarding Schools. An expense transfer of up to \$5.139 million will transfer funds from 2021/22 to 2022/23.

## 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 2022

The Ministry has not incurred any departmental or capital expenditure without, or in excess of appropriation, or other authority for the year ended 30 June 2022. One non-departmental appropriation incurred expenditure in excess of appropriation (2020/21: nil).

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

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

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

Nil (2020/21 - nil).

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

Nil (2020/21 - nil).

### Breaches of projected departmental net assets schedules

Nil (2020/21 - nil).

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

Nil (2020/21 - nil).

## Statement of Departmental Capital Injections

for the year ended 30 June 2022

Actual 2021 \$000	Actual 2022 \$000	Unaudited Main Estimates 2022 \$000	Unaudited Supp. Estimates 2022 \$000
806 Capital contributions – to fund new assets	40	40	40

# He Tauākī Whakahaere Ratonga

## Statement of Service Performance

### Non-departmental Expenditure

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

Appropriations reported against in this section are listed below:

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

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

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**118**   Whakamahi i ngā Huangā a Whānau Ora  
(Commissioning Whānau Ora Outcomes)

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**120**   Ngā Rawa Kura Noho Māori  
(Māori Boarding Schools Facilities)

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**121**   Rōpū Whakahaere, Rōpū Hapori Māori  
(Community and Māori Governance Organisations)

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**122**   Ko te Tahua KOWHEORI-19 mō ngā Hapori Māori  
(Māori Communities COVID-19 Fund)

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## Tahua Whanaketanga Māori

(Māori Development Fund)

### 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.
- Māori are acquiring skills and knowledge.

### Financial

This appropriation increased by \$6.152 million to \$50.959 million for 2021/22 due to:

- a fiscally neutral transfer of \$5 million from Vote Health Multi-Category Expenses and Capital Expenditure: National Response to COVID-19 Across the Health Sector to support an uplift in Māori COVID-19 vaccination rates.
- an expense transfer of \$722,000 from 2020/21 to 2021/22 for iwi led housing capability building projects.
- a fiscally neutral transfer of \$450,000 from the Rōpū Whakahaere, Rōpū Hapori Māori | Community and Māori Governance Organisations appropriation to support the COVID-19 response.

This was partially offset by a fiscally neutral transfer of \$20,000 from a reduction in recoveries for Parihaka funding, which will be paid directly by the Department of Internal Affairs.

Actual 2021 \$000		Actual 2022 \$000	Unaudited Budget 2022 \$000	Unaudited Supp. Estimates 2022 \$000
56,231	Total Appropriation	50,874	44,807	50,959



## Performance reporting

Achievement against our performance reporting requirements for the 2021/22 financial year is summarised in the following table:

Actual 2021	Assessment of Performance	Actual 2022	Target 2022
New measure	Percentage of projects \$50,000 and over that are co-funded	72%	65% or above
New measure	Number of initiatives that promote te ao Māori, mātauranga and te reo Māori	170	Minimum of 150
93%	Percentage of investment proposals that are decided within six weeks of first assessment	88%	60% or above
277	Number of initiatives that build a more sustainable, resilient, and inclusive Māori economy	224	Minimum of 100

## Te Kōtuitui Hanga Whare mō ngāi Māori

(Māori Housing)

### 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 decreased by \$14.957 million to \$83.142 million for 2021/22 due to an expense transfer of \$15 million from 2021/22 to 2022/23 for the Whai Kāinga Whai Oranga programme.

This was partially offset by an expense transfer of \$43,000 from 2020/21 to 2021/22 due to delays caused by weather or shortages of available skills or materials.

Actual 2021 \$000		Actual 2022 \$000	Unaudited Budget 2022 \$000	Unaudited Supp. Estimates 2022 \$000
36,188	Total Appropriation	64,364	98,099	83,142

## Performance reporting

Achievement against our performance reporting requirements for the 2021/22 financial year is summarised in the following table:

Actual 2021	Assessment of Performance	Actual 2022	Target 2022
New measure	Number of whānau homes approved to be repaired through a community-based repair programme, or an urgent individual whare repair	483	310
New measure	Number of new affordable homes, including papakāinga, co-funded to be built	332	Minimum of 120
100%	Māori Housing Network initiatives are funded in accordance with the National Investment Approach and Regional Investment Plans	100%	100%
39	Number of financial capability programmes approved to be delivered to whānau to help them achieve their housing aspirations	26	Minimum of 25

## Whakamahi i ngā Huanga a Whānau Ora

(Commissioning Whānau Ora Outcomes)

### Scope

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

### Purpose

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

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

### Expenditure

This appropriation increased by \$65.632 million to \$214.885 million for 2021/22 due to:

- additional funding of \$40.600 million for finalising arrangements for further support to Māori and Pacific community responses to Omicron
- additional funding of \$23.032 million for enabling Whānau Ora providers to support communities
- an expense transfer of \$2 million from 2020/21 to 2021/22 for reviewing and informing the ongoing structure, role and strategy for Whānau Ora post COVID-19.

Actual 2021 \$000		Actual 2022 \$000	Unaudited Budget 2022 \$000	Unaudited Supp. Estimates 2022 \$000
173,304	Total Appropriation	214,885	149,253	214,885

## Performance reporting

Achievement against our performance reporting requirements for the 2021/22 financial year is summarised in the following table:

Actual 2021	Assessment of Performance	Actual 2022	Target 2022
New measure	Number of whānau supported during COVID-19.	550,000	150,000 or more
13,889	Number of whānau supported by commissioning agency navigators as reported at 30 June	18,491	8,500 – 12,000
18%	Percentage of whānau who achieved their budgeting or financial literacy goals with the support of Te Pou Matakana navigators	54%	More than 40%
239	Number of whānau who achieved their physical health goals with the support of Te Pou Matakana navigators	1,397	More than 700
82%	Percentage of whānau who are better able to provide a stable home environment with the support of Te Pūtahitanga o te Waipounamu navigators	77%	More than 70%
89%	Percentage of whānau who are now making positive healthy lifestyle choices with the support of Te Pūtahitanga o te Waipounamu navigators	75%	More than 70%
81%	Percentage of whānau who have reduced their debt by 5% or more with the support of Pasifika Futures navigators	82%	More than 70%
44%	Percentage of whānau who have become smokefree with the support of Pasifika Futures navigators	47%	More than 50%

### Pasifika Futures – smokefree efforts

Pasifika Futures were able to increase on results from last year but are slightly below the intended target. The increase in demand across other initiatives in the same work-stream meant more focus was required for activities such as mental health support, which saw a 450% increase in engagement.

## Ngā Rawa Kura Noho Māori

(Māori Boarding Schools Facilities)

### Scope

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

### Purpose

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

### Expenditure

This appropriation increased by \$465,000 to \$9.813 million for 2021/22 due to a fiscally neutral transfer from Te whakatinanatanga o ngā wawata ā-pāpori, ā-Ōhanga, ā-whakawhanaketanga ahurea o te iwi Māori. Realising the social, economic and cultural development aspirations of Māori appropriation to provide funding for schools to be able to undertake project management of infrastructure changes.

Actual 2021 \$000		Actual 2022 \$000	Unaudited Budget 2022 \$000	Unaudited Supp. Estimates 2022 \$000
-	Total Appropriation	4,674	9,348	9,813

### Performance reporting

Achievement against our performance reporting requirements for the 2021/22 financial year is summarised in the following table:

Actual 2021	Assessment of Performance	Actual 2022	Target 2022
New measure	Critical infrastructure priorities are identified for the four boarding schools	Achieved	Achieved
New measure	Approaches to infrastructure sustainability are considered by all four schools through a Te Puni Kōkiri facilitated process	Not achieved	Achieved

### Infrastructure sustainability plans

Infrastructure condition assessments were undertaken for all four schools which identified the critical infrastructure priorities. In the 2022/23 financial year, each trust board will provide an infrastructure sustainability plan to Te Puni Kōkiri.

## 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.
- support for the Crown's commitment to provide capacity building funding to the Tūranganui-a-Kiwa post-settlement entities.

### Expenditure

This appropriation decreased by \$450,000 to \$19.425 million for 2021/22 due to a fiscally neutral transfer to Tahua Whanaketanga Māori | Māori Development Fund appropriation, to provide additional funding to support the COVID-19 response.

Actual 2021 \$000		Actual 2022 \$000	Unaudited Budget 2022 \$000	Unaudited Supp. Estimates 2022 \$000
24,130	Total Appropriation	19,767	19,875	19,425

### Performance reporting

Achievement against our performance reporting requirements for the 2021/22 financial year is summarised in the following table:

Actual 2021	Assessment of Performance	Actual 2022	Target 2022
100%	Māori Tourism funding allocated in accordance with agreed funding criteria	100%	100%
Achieved	Regular review of Māori Tourism performance report to ensure compliance with agreed plan targets	Achieved	Quarterly



## Ko te Tahua KOWHEORI-19 mō ngā Hapori Māori

(Māori Communities COVID-19 Fund)

### Scope

The single overarching purpose of this appropriation is to achieve higher levels of vaccination and resilience against COVID-19 among Māori.

### Purpose

This appropriation is intended support an uplift in Māori COVID-19 vaccination rates and building whānau and community resilience.

### Expenditure

This appropriation increased by \$131.912 million to \$131.912 million for 2021/22 due to:

- a new appropriation of \$111.862 million to support Māori, iwi and community providers to accelerate their current responses and build resilience ahead of the planned shift in the government's approach to a new COVID-19 Protection Framework.
- new funding of \$40.050 million to support vulnerable Māori and Pacific whānau through community-led preparations and responses to Omicron.

This was partially offset by an expense transfer of \$20 million to 2022/23 and 2023/24 for the Whānau Resilience - Supporting the Development of Whānau Leaders to Build Resilience and Strengthen Whānau initiative.

Actual 2021 \$000		Actual 2022 \$000	Unaudited Budget 2022 \$000	Unaudited Supp. Estimates 2022 \$000
-	Total Appropriation	130,866	-	131,912

## Performance reporting ( Multi-Category Appropriation )

The overall performance of this appropriation will be assessed by reducing the gap between Māori fully vaccinated and the general population as outlined in the table below:

Actual 2021	Assessment of Performance	Actual 2022	Target 2022
New measure	Gap between Māori fully vaccinated rate and general population rate reduces	7.7%	15%



**Phase 1: Rapid vaccine acceleration administration and promotion** - This category is intended to achieve efficient vaccination administration, increase whānau and community resilience, and respond to Omicron, as well as support promotion for Māori vaccination uptake.

New measure	Number of visits to the Karawhiua website	439,557	350,000 or more
New measure	Percentage of contracts are issued within 10 business days	96%	80%
New measure	Ministers receive regular updates on the status of the funds	Achieved	Achieved



**Phase 1: Rapid vaccine acceleration provider support** - This category is intended to achieve an uptake of Māori vaccination rates.

New measure	Percentage of proposals provided to the Ministerial Oversight Group that were approved	98%	90%
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**Phase 2: Whānau and community resilience** - This category is intended to achieve support for Māori communities in their response to COVID-19.

New measure	Percentage of proposals provided to the Ministerial Oversight Group that were approved	92%	90%
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**Māori Omicron Response** - This category is intended to achieve support for Māori communities in their response specific to the Omicron outbreak.

New measure	Percentage of proposals provided to the Omicron Assessment Panel for consideration that were approved	95%	90%
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# Papatohu | Directory

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