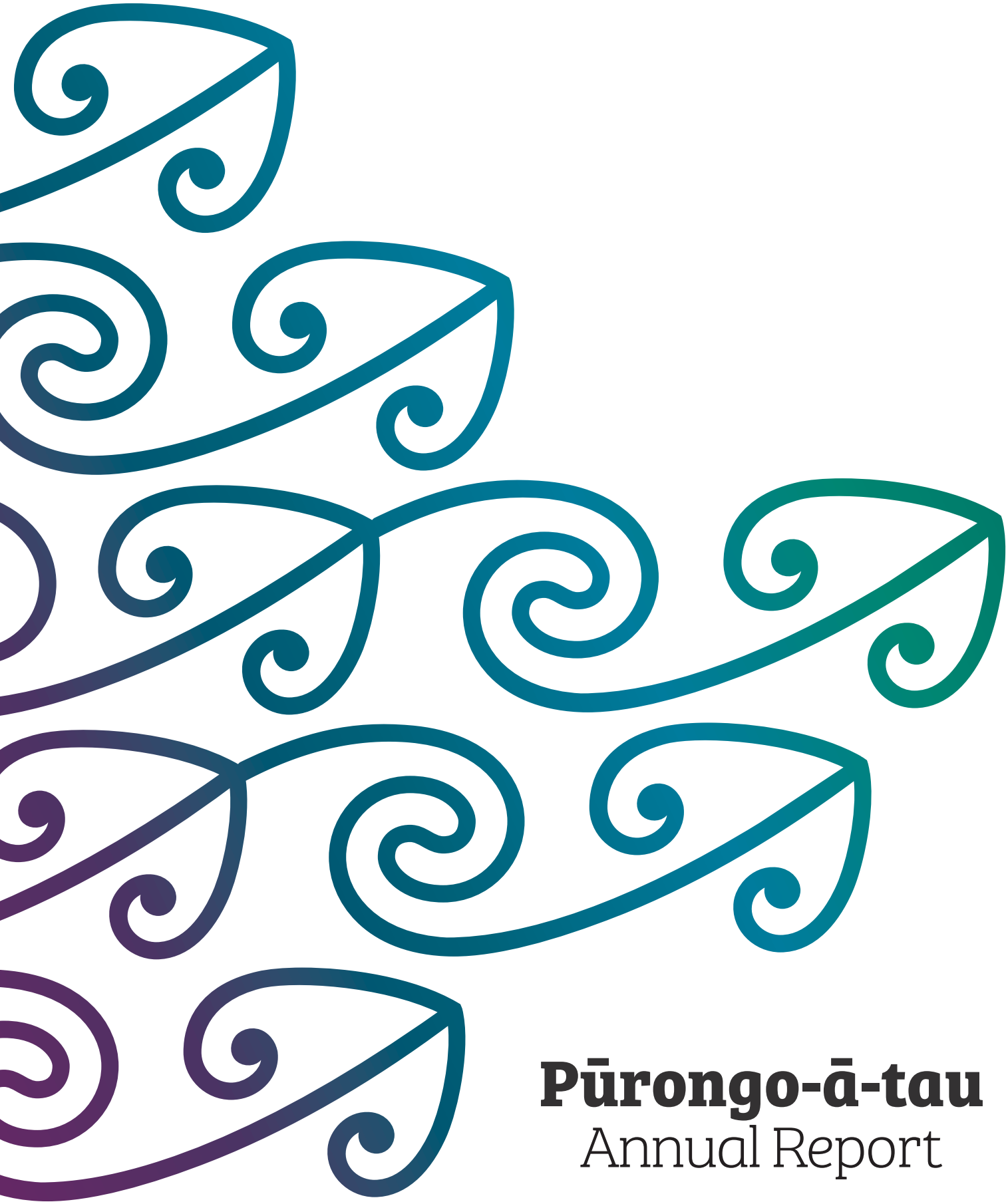
2025–2026

Te Kāwanatanga o Aotearoa
New Zealand Government

Te Puni Kōkiri
MINISTRY OF MĀORI DEVELOPMENT



Pūrongo-ā-tau
Annual Report

Mō te mutunga o te tau
i te 30 o ngā rā o Hune 2026
For year ended 30 June 2026

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

Tohu – Te Ira Tangata

Life Quality / River – This aquatic tohu draws on the ngaru kōwhaiwhai pattern used in the logo of Te Puni Kōkiri. It symbolises energy through the smooth parting of the waves as the waka surges forward.

Ko Te Tauihu, e wawahi ana i ngā ngaru.
Te Tauihu, breaking the waves as we move forward.

Te Ira Tangata reminds us that the wellbeing of people is inseparable from the wellbeing of the world around us.

In honouring this balance, we sustain the relationships that connect us, ensuring the journey ahead is strong, purposeful and enduring. Like a waka forging through the waves, we are guided by the wisdom of our ancestors – knowledge from the past steering us in the present, and lighting the way toward the future.

Contents

01

He Kupu Whakataki

Introduction

02 Mai i te Tumu Whakarae mō Te Puni Kōkiri | From the Secretary for Māori Development

04 He Tauākī Haepapa | Statement of Responsibility

05

Te Kauneke o ngā Whāinga Rautaki

Progress on Strategic Intentions

06 Ko tā mātou Rautaki | Our strategy

07 Refreshing our strategic direction

08 Strategic Intentions outcome measures

09 Whānau Ora

15 Māori economic development and growth

25 Monitoring and mentoring

33 Māori language and culture

39 Iwi and Māori relations with the Crown

49

Te Arotake i ngā Whakahaeretanga

Assessment of Operations

50 Implementing the Government's priorities

53

He Tauākī Whakahaere Ratonga

Statement of Service Performance and Judgements

54 Reporting Entity – About Te Puni Kōkiri

59 Departmental Expenditure

69

Te Oranga me te Āheinga o te Whakahaere

Organisation Health and Capability

70 About us

72 Governance and leadership

75 Papa Pounamu

78 AI and supporting information

79 Carbon emissions

83

Ko ngā Tauākī Pūtea

Annual Financial Statements

84 He Tauākī Pūtea ā-Tari | Financial statements – departmental

112 He Tāpiringa Pūtea Kupu Āpiti | Supplementary Financial Schedules – Non-Departmental

127

He Pūrongo i Kaitātari Motuhake

Independent Auditor's Report

133

Āpitihanga

Appendices

< Back to contents

< Back to contents

He Kupu Whakataki Introduction

Mai i te Tumu Whakarae mō Te Puni Kōkiri From the Secretary for Māori Development

He puāwai au nō runga i te tikanga,
he rau rengarenga au nō roto i te raukura,
ko taku raukura rā he manawanui ki te ao.

Tēnā koutou

On behalf of Te Puni Kōkiri, I am proud to present our Annual Report for the year ended 30 Hune 2026. This was the first full year of delivery under He Takunetanga Rautaki | Strategic Intentions 2025–2029.

I joined Te Puni Kōkiri as Secretary for Māori Development on 1 Hūrae 2026, immediately after the reporting period. The achievements in this report were delivered under the leadership of my predecessor, Dave Samuels, and demonstrate the commitment and expertise of our kaimahi across the motu.

I want to acknowledge the stability, consistency, and focus that Dave brought to Te Puni Kōkiri over his tenure. My commitment is to build off that strong foundation in the years ahead.

Across our five strategic priority areas, we made progress in delivering the Whānau Ora model, enabling Māori economic development and growth, monitoring and mentoring the public service, strengthening Māori language and culture, and supporting Iwi and Māori relations with the Crown.

This report reflects the dedication of our kaimahi, the enduring role of Te Puni Kōkiri and our shared vision of *Thriving Whānau*.

Drawing strength from our past

As I take on this important role, I have reflected on the significance of the enduring legacy of Te Puni Kōkiri as the Government's principal advisor on Māori development and Māori Crown relations.

Although formally established in 1992, the whakapapa of Te Puni Kōkiri reaches back to the signing of Te Tiriti o Waitangi in 1840. Its earliest predecessor, the Protectorate Department, sought to safeguard Māori rights, followed by the Native Department through periods of conflict and change. Re-established in 1906, the Department progressively assumed responsibilities spanning land development, health, housing, training, broadcasting and enterprise, becoming the Department of Māori Affairs in 1947.

In 1989, it was divided into Manatū Māori and Te Tira Ahu Iwi. The Ka Awatea report then shaped a model in which mainstream agencies delivered services, supported by dedicated Māori policy advice and monitoring. Their 1992 merger created Te Puni Kōkiri, whose statutory mandate remains to promote Māori achievement and monitor the adequacy of state services for Māori across government today.

In the almost 35 years since Te Puni Kōkiri was established, Māori society has made significant advances.

The Māori economy has expanded and diversified: its asset base grew from $69 billion in 2018 to $126 billion in 2023, while its contribution reached almost 9 percent of national GDP. Alongside enduring strengths in agriculture, forestry and fisheries, Māori enterprise is increasingly active in construction, property, tourism, and professional and technical services.

Te reo Māori has likewise moved from recovery towards wider visibility and normalisation. The growth of kōhanga reo, kura kaupapa Māori, wānanga, teacher development, Iwi radio and Māori-language broadcasting has strengthened the foundations for revitalisation. Te Ture mō Te Reo Māori 2016 renewed the partnership between Iwi, Māori and the Crown, supported by the Maihi Māori and Maihi Karauna strategies. Te reo is now increasingly heard across public services, education, media, digital platforms, the arts and everyday life, although fluency and intergenerational transmission remain critical challenges.

The Māori population has also grown to about 932,200 – 17.5 percent of the national population – with a markedly younger age profile. This demographic strength means Māori will form an increasing share of the future workforce and will be central to supporting an ageing Aotearoa New Zealand.

Yet despite these important collective successes, New Zealand Māori citizens continue to experience worse health, education and employment outcomes. This is unacceptable and represents significant lost opportunity for whānau Māori and Aotearoa New Zealand as a whole.

Looking ahead

As the Government's principal advisor on Māori development, Te Puni Kōkiri has always sat at one of the more challenging intersections of the New Zealand public service. This is what makes Te Puni Kōkiri so unique and valuable. It is a connecting point between the Government and Te Ao Māori, a broker of relationships and provider of insight.

Our mandate remains grounded in the Ministry of Māori Development Act 1991. More recently, our role has broadened to include: advising the Government and public service on the distinct rights, interests and responsibilities of Hapū, Iwi and Māori; leading post-settlement relationships with Post-Settlement Governance Entities; and monitoring the Crown's implementation of Treaty settlement commitments.

These areas will continue to be our focus, however Te Puni Kōkiri cannot achieve better outcomes for Māori on its own. Much of that work relies on the decisions and actions of other government agencies alongside whānau, Hapū, Iwi and Māori organisations. Our role is to bring strong evidence, an understanding of Māori aspirations and a clear view of system performance to those decisions.

Our challenge will be to fulfil our responsibilities within the reality of a diminishing funding envelope and the possibility of change within the broader public service. The coming years are likely to require some difficult strategic choices and see us remain responsive to change as an organisation while sharpening our strategic vision of *Thriving Whānau*.

We will embrace future challenges by building on our existing strong foundation. We will lift our culture and capability as a system steward to better influence how the public service can help improve the adequacy of its services for Māori and make a meaningful contribution to improving positive outcomes for whānau Māori.

As we look towards 2040, Te Puni Kōkiri remains committed to achieving improved outcomes for Māori and Aotearoa New Zealand as a whole.

Nāu te rourou, nāku te rourou, ka ora ai te iwi.

Mauriora



Dion Tuuta

Te Tumu Whakarae mō Te Puni Kōkiri
Secretary for Māori Development

30 Hepetema 2026

He Tauākī Haepapa
Statement of Responsibility

For the year ended 30 Hune 2026

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

- the preparation of the Ministry's financial statements, and statements of expenses and capital expenditure, and for the judgements expressed in them
- having in place a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting
- ensuring that end-of-year performance information on each appropriation administered by the Ministry is provided in accordance with sections 19A to 19C of the Public Finance Act 1989, whether or not that information is included in this Annual Report, and
- the accuracy of any end-of-year performance information prepared by the Ministry, whether or not that information is included in this 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 Hune 2026 and its operations for the year ended on that date, and
- the forecast financial statements fairly reflect the forecast financial position of the Ministry as at 30 Hune 2027 and its operations for the year ending on that date.



Dion Tuuta

Te Tumu Whakarae mō Te Puni Kōkiri
Secretary for Māori Development

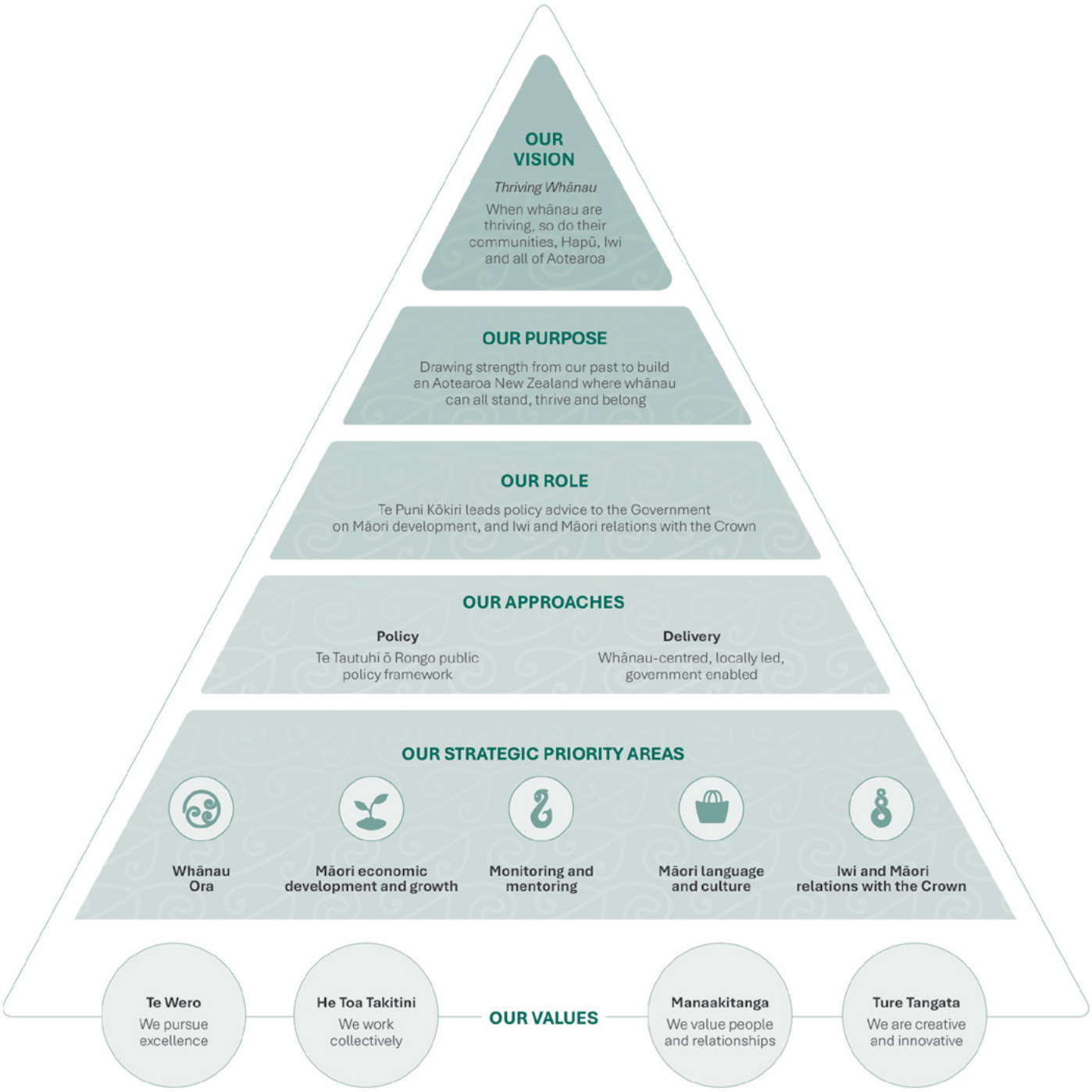
30 Hepetema 2026

< Back to contents

Te Kauneke o ngā Whāinga Rautaki

Progress on Strategic Intentions

Ko tā mātou Rautaki
Our strategy



< Back to contents

Refreshing our strategic direction

During the 2025/26 financial year, Te Puni Kōkiri embedded its He Takunetanga Rautaki | Strategic Intentions 2025–2029,[1] which has anchored delivery towards our enduring vision of *Thriving Whānau*. The Strategic Intentions set the medium-term direction for our work and reflect Cabinet decisions in 2024 to strengthen the role of Te Puni Kōkiri. This positions us for increased strategic influence and a stronger system leadership, monitoring and accountability role across the public service.

Our refreshed strategy affirms our vision of *Thriving Whānau* and clarifies how we will work across the system to improve outcomes to, for and with Māori. It brings sharper focus to where Te Puni Kōkiri can make the greatest difference. For instance, in influencing policy and system settings, strengthening accountability for public service performance, and enabling whānau-centred, locally led, government enabled approaches to deliver lasting change. This reflects a more deliberate and disciplined focus on aligning our effort and resources to areas of greatest impact.

Central to the refreshed Strategic Intentions is the Tapatoru, our updated strategic framework, which positions Te Puni Kōkiri to promote, lead, advise, monitor and support the system more effectively. Under this framework, our work is guided by five strategic priority areas: delivering the Whānau Ora commissioning model, enabling Māori economic development and growth, monitoring and mentoring the public service, strengthening Māori language and culture, and supporting Iwi and Māori relations with the Crown.

This Annual Report is the first to present our performance against the refreshed Strategic Intentions. We have deliberately refreshed our performance framework and strengthened our measures to better reflect our strategic framework and the wider context in which we work. The wider public service is in a period of change, with an increased focus on prioritisation, fiscal discipline and accountability for results. Within this context, the report shows how our activities and investments during 2025/26 have contributed to our long-term strategic outcomes. It also recognises that Te Puni Kōkiri is one part of a wider system working collectively to support improved outcomes for Māori and all of Aotearoa New Zealand.

Across the report we highlight progress, early signals of impact and areas for further focus. This reflects our commitment to clear and transparent reporting of the contribution we make through our role of advising the Government and the public service, monitoring performance across the system and supporting improved outcomes for Māori.

Progress towards our strategic outcomes and performance against our outcome measures is detailed in pages 09 to 47.

1 www.tpk.govt.nz/en/mo-te-puni-kokiri/corporate-documents/corporate-publications/strategic-intentions/he-takunetanga-rautaki-strategic-intentions-2025

Strategic Intentions outcome measures

Alongside our refreshed Strategic Intentions, we introduced a new suite of outcome measures from 1 Hūrae 2025. These measures help show progress towards achieving our five strategic priority areas.

We use a combination of quantitative and qualitative measures to track progress. Quantitative measures help us monitor trends over time and show whether results are improving, being maintained, or declining. These measures reflect the different ways Te Puni Kōkiri contributes to outcomes through direct control, influence with partners and contributions to broader system-level change.

We also use qualitative evidence, including evidence-based examples, to demonstrate the impact of our work across each strategic priority area.

This is the first year we are reporting against these measures and, in some cases, establishing baseline information. As a result, there may not yet be enough historical data to identify trends. We will continue to refine and review our measures over time as better information becomes available, ensuring they remain meaningful and relevant.

< Back to contents

Whānau Ora

The Whānau Ora commissioning model puts whānau at the centre of services and supports their needs, building on their strengths to achieve their aspirations.

Over the last decade, the Whānau Ora model has delivered positive results for whānau across Aotearoa New Zealand, and is an embodiment of our whānau-centred, locally led, government enabled delivery approach, supporting our vision of *Thriving Whānau*.

Te Puni Kōkiri believes that there is opportunity to leverage the proven success of the Whānau Ora model to deliver further success for New Zealanders with distinct needs.

> **Strategic outcome we want to achieve:** The public sector adopts the Whānau Ora commissioning model.

The five shifts and alignment with the social investment approach

In Hūrae 2025, Whānau Ora entered a new era. We welcomed four new Commissioning Agencies to deliver Whānau Ora services for all New Zealanders. The new approach is built on five key shifts which strengthen the foundations of the model while enabling growth into the future.

These shifts are:

1. Greater service reach
2. A strengthened evidence base
3. Data-informed investment planning
4. Improved workforce development
5. Strengthened risk management.

This approach gives practical effect to the Strategic Intentions 2025–2029, with the five shifts helping embed our priorities through Whānau Ora. In particular, it supports whānau-centred, locally led, government enabled delivery and strengthens how we translate strategic direction into consistent commissioning practice.

More information on these shifts can be found on our website.[2]

We are strengthening the evidence base of the Whānau Ora model to monitor and support agencies to actively participate in commissioning, and to ensure whānau lead their own development.

Whānau Ora complements the Government's social investment approach by embedding data-driven investment planning. We maintain alignment with social investment pathways through ongoing engagement with the Social Investment Agency and by utilising insights from the Stats NZ Integrated Data Infrastructure[3] (IDI). The IDI is a large research database containing de-identified microdata about people and households, to guide decisions, monitor outcomes over time, and advise investment settings that deliver improved outcomes for whānau.

The challenge is ensuring the model continues to meet the needs of whānau as they face new pressures, including rising living costs. The Whānau Ora outcomes framework, grounded in Tā Mason Durie's Te Whare Tapa Whā model, continues to provide a practical way to support the interconnected dimensions of whānau wellbeing as they face these pressures. Our new approach, with a strengthened focus on gathering and using data, gives greater visibility to whānau characteristics.

2 www.tpk.govt.nz/en/a-matou-whakaarotau/whanau-ora/commissioning/the-five-key-shifts

3 www.stats.govt.nz/integrated-data/integrated-data-infrastructure

This is improving how Commissioning Agencies and providers target support, enabling whānau to access the resources they need more quickly and in ways that reflect their circumstances.

An example of this in practice is the work of the investment boards. Each Commissioning Agency has an investment board that acts as an independent advisory body, helping to shape strategic priorities and investment decisions. The Commissioning Agencies draw on this advice, informed by data and evidence, to support delivery of locally responsive investment to address the needs of whānau in their area. Appointed board members provide strong regional representation and bring a depth of experience from across major sectors. Data-informed investment planning and regional representation help ensure that Whānau Ora is effective at enabling whānau address pressures they face. This approach is strengthening the alignment between investment decisions and the needs of whānau, supporting more effective and locally responsive outcomes.

We are building on the success of the Whānau Ora model to deliver even better outcomes for whānau. Having established these foundations in the first year of the new commissioning approach, we are now well positioned to extend our reach, deepen our evidence base, and continue strengthening outcomes for whānau over time. With demonstrated results across Aotearoa New Zealand, this new era of Whānau Ora embodies our delivery approach and advances our shared vision of *Thriving Whānau*.

Data from 12,500 individuals has been submitted to the Integrated Data Infrastructure (IDI), strengthening the evidence base for Whānau Ora.

4 agencies

All four Commissioning Agencies completed the first three scheduled IDI and service performance data drops.

Regional and national data has been captured at a level of clarity and transparency that has not previously been available.

top 3 outcomes

Whānau are focusing on are:

- Whānau are leading healthy lifestyles
- Whānau are self-managing and empowered leaders
- Whānau and families are economically secure and successfully involved in wealth creation

These results are not official statistics. They have been created for research purposes from the IDI which is carefully managed by Stats NZ. For more information about the IDI please visit www.stats.govt.nz/integrated-data.

< Back to contents

Evidence-based example: **Whānau Ora commissioning model**

Approximately $8 billion is invested in commissioned social services across the public sector each year. The $179 million Whānau Ora funding per year represents approximately 2.24 percent of that estimated $8 billion annually commissioned from non-government providers, within an overall social sector expenditure of around $80 billion per year. That means there is significant potential for Whānau Ora to grow and lead the way as a locally led, whānau-centred service model.

Our Strategic Intentions 2025–2029 reflect the desired outcome that the public sector adopts the Whānau Ora commissioning model. It is also embodied in the first of five key shifts for Whānau Ora: 'Greater service reach across Aotearoa New Zealand, particularly to populations most in need'.

The challenge is to protect the integrity of Whānau Ora as the model is adopted by social sector agencies. To achieve this, Te Puni Kōkiri has created a quality framework and strategic roadmap to guide the journey. The quality framework sets out requirements for programme compatibility with the Whānau Ora model. It is anchored in the extensive work undertaken to date, ensuring we stay grounded in the whakapapa of Whānau Ora. We have engaged with the Commissioning Agencies as our key partners in delivering services across the motu and have begun talks with social sector agencies, discussing programmes that may fit within the commissioning model.

An example is the Strengthening Families programme currently operating through Oranga Tamariki. Following Cabinet agreement in Āperira 2026, we have begun working with Oranga Tamariki on options to transfer the programme and funding for delivery via the Whānau Ora Commissioning Agencies.

Whānau Ora is a whānau-centred approach to social investment that supports better outcomes for Māori and all New Zealanders. It recognises the Crown's responsibility to deliver public services to all citizens, including Māori as both citizens and tangata whenua.

The government-led Whānau Ora strategic roadmap focuses on improving outcomes for Māori as citizens. It does so by improving access to social services and enabling whānau to build on their own strengths and resources. Our work with other agencies positions Te Puni Kōkiri to support broader adoption of the Whānau Ora model over time, strengthening consistency across the social sector while maintaining a focus on outcomes for whānau. It also reflects the role of Te Puni Kōkiri to lead and advise on how the Whānau Ora commissioning model can be adopted across the public sector.



$8 billion

Approximately $8 billion is invested in commissioned social services across the public sector each year.

Evidence-based example:
Building resilience where it matters most

Te Whare Hauora o Te Aitanga a Hauiti is an example of Whānau Ora in action.

One of four organisations within Te Tairāwhiti this kaupapa Māori hauora provider is located in Uawa/Tolaga Bay. They are a provider delivering services under contract with Māhutonga, one of the four Whānau Ora Commissioning Agencies.

Te Whare Hauora o Te Aitanga a Hauiti is dedicated to improving the wellbeing of whānau through holistic, whānau-centred approaches grounded in the values of Te Aitanga a Hauiti. Services are designed to empower whānau to lead their own wellbeing journeys, while ensuring support is accessible and responsive to the realities of rural East Coast communities.

Key services include Whānau Ora navigation, maternal and child wellbeing programmes, kaumātua support, rangatahi development, immunisation outreach, oral health education and hāpori-led wellbeing activities.

Te Whare Hauora o Te Aitanga a Hauiti also supports whānau when times are tough, helping to strengthen community resilience following severe weather events and other local challenges.

At the heart of this work are Whānau Ora Navigators such as Jamie Kernohan, who has spent more than nine years supporting whānau across Te Tairāwhiti, including the past three years with Te Whare Hauora o Te Aitanga a Hauiti.

Born and raised in Te Tairāwhiti, Jamie has always felt a strong connection to her tūrangawaewae and a desire to give back to her community. Growing up in a whānau where caring for others was simply part of everyday life, she was encouraged to pursue a career in Whānau Ora after supporting another whānau through a time of tragedy.

Having previously worked with Te Rūnanganui o Ngāti Porou, Jamie has supported whānau throughout the region. When the opportunity arose to return home to Uawa, she was ready.

For Jamie, local knowledge and trusted relationships are central to the success of Whānau Ora.

“One of the biggest advantages of working with your own people is that the relationship is already there and the trust already exists.”

This trust enables Navigators to work alongside whānau in ways that build on their strengths, respond to their aspirations and support long-term wellbeing outcomes.

< Back to contents

Outcome measure

Number of individuals who have been submitted for linking within the Integrated Data Infrastructure (IDI).

2025/26 result (baseline year)	Desired trend
12,500	▲ or ●

Commentary

A total of 12,500 individuals were submitted for linking within the IDI, strengthening the Whānau Ora evidence base and supporting improved measurement of the reach and impact of the Whānau Ora programme.

This measure is calculated using data submitted by Commissioning Agencies to the IDI, which is administered by Stats NZ. The measure includes data from 1 Hūrae 2025 to 28 Pēpuere 2026. There is a lag of around three months between Commissioning Agencies submitting data and Te Puni Kōkiri receiving it.

Maintaining or increasing the number of individuals linked within the IDI provides a larger population for analysis, enabling more reliable insights to evidence reach and impact, inform data-driven investment decisions, and strengthen the Whānau Ora evidence base.

Note

These results are not official statistics. They have been created for research purposes from the IDI. For more information about the IDI please visit www.stats.govt.nz/integrated-data.

Source: Whānau Ora commissioning data supplied to Stats NZ.

▲ Increase ▼ Decrease ● Maintain

Outcome measure

Percentage of enrolled individuals who have a Whānau Plan.

2025/26 result (baseline year)	Desired trend
74%	▲ or ●

Commentary

In the baseline year, 74% of enrolled individuals had a Whānau Plan, demonstrating strong engagement in whānau-led goal-setting and a commitment to working towards whānau aspirations.

The result for this measure is taken from service performance data as at 28 Pēpuere 2026 and does not reflect the end of financial year result. To minimise the reporting burden on Commissioning Agencies and avoid duplication of information already provided to Stats NZ for inclusion in the Integrated Data Infrastructure (IDI), reporting requirements were amended during the reporting period. The unintended consequence is that complete year-end data was not available for this measure. This measure will be reviewed and updated for the 2026/27 reporting year.

Maintaining or increasing the percentage of enrolled individuals with a Whānau Plan supports whānau-led goal-setting and demonstrates whānau are actively working towards achieving their aspirations.

Note: These results are not official statistics. They have been created for research purposes from the IDI. For more information about the IDI please visit www.stats.govt.nz/integrated-data.

Source: Service performance data from Commissioning Agencies.

▲ Increase ▼ Decrease ● Maintain

Outcome measure

Evidence-backed examples demonstrating influence across policy settings and approaches aligned with the Whānau Ora commissioning model.

Result

See evidence-based example *Whānau Ora commissioning model* on page 11 that fulfils this outcome measure.

< Back to contents

Māori economic development and growth

Over the last two decades, the Māori economy has grown faster than the overall economy in this country. Despite this, key economic indicators (such as employment, income and rates of business ownership) in the Māori economy still lag behind those of non-Māori. To sustain current momentum and realise further potential, Te Puni Kōkiri is positioned to provide strategic leadership and influence to advance Māori economic development, working across government to identify and remove constraints to growth and productivity.

> **Strategic outcome we want to achieve:** Creating the conditions to support Iwi and Māori economic success.

Tōnui Māori

By Hune 2026 the Government has progressed over a year of Tōnui Māori, its plan to accelerate Māori economic growth through coordinated actions delivered by multiple public service agencies. Tōnui Māori actions were also monitored through the Government's broader *Going for Growth* framework, which reinforces the important contribution of Māori economic development to Aotearoa New Zealand's future economic success. Together these actions are contributing to improved conditions for Māori economic development, supporting greater utilisation of Iwi and Māori assets, increased investment activity and stronger pathways for growth.

This work advances our Strategic Intentions 2025–2029 priority to enable Māori economic development and growth by strengthening system settings that support Māori enterprise and asset development.

Through our coordinating and advisory role across government, we are working to remove barriers to growth, improve alignment across economic agencies, and support more effective and connected system responses to Māori economic priorities.

We lead several initiatives within Tōnui Māori and have a system leadership role through coordinating agencies, monitoring progress and providing policy advice on Māori economic development priorities. By maintaining oversight of the programme, identifying opportunities and challenges, and supporting collaboration across agencies, we help improve the coherence and effectiveness of government action in areas that matter to Māori economic development. Through this work, actions have been progressed across three focus areas:

1. Streamlining the regulatory and legislative framework applying to Māori-owned land – to make it easier for Māori landowners to manage and develop their land, as they see fit. Initiatives address pain points experienced by whānau and trust boards frustrated with the underutilisation of land due to the time it takes to bring whenua Māori into productive use. Milestones include:
    - Delivered a National Standard to make it easier for papakāinga to be developed on Māori land.
    - Cabinet consideration of proposed changes to Te Ture Whenua Māori Act 1993, following public consultation and analysis of over 7,000 submissions.
    - Confirmed policy on Māori Trustee Act 1953 amendments to improve funding accessibility.

Through our work to advise on legislative reform and support implementation, these changes are reducing barriers to land utilisation and supporting whānau and trusts to bring whenua into productive use more efficiently.

2. Facilitating Iwi and Māori co-investment in infrastructure, creating a platform for wealth, improved community resilience and new enterprise activity. Te Puni Kōkiri:
    - Advanced Māori infrastructure development projects, via early-stage investment and policy advice, so they could progress along the development pipeline. This year, $21.909 million from the Māori Development Fund (MDF) was invested to assist 34 Iwi or Māori-led or partnered projects to progress to their next development stage.
    - Supported the Government's partnership with the National Iwi Chairs Forum's (NICF's) economic arm, Pou Tahua, to discuss infrastructure investment opportunities with infrastructure agencies.
    - Invested in and supported NICF to establish Rauawa, its flagship investment vehicle, which launched in Pēpuere 2026 and is actively pursuing investment opportunities, and investing in Totara Investments to establish and grow a Māori investment consortium (following a successful pilot).

Supporting investment and advising on early-stage development is helping to build a stronger pipeline of Iwi and Māori-led infrastructure opportunities, which helps with long-term wealth creation and community resilience.

3. Boosting the export receipts of Māori businesses. Those that export are bigger and more profitable, employ more Māori, and create unique marketing positions through provenance and mātauranga Māori. We have:
    - Invested $12.576 million to increase export revenue produced by Māori businesses in collaboration with market-facing government agencies, such as New Zealand Trade and Enterprise (NZTE), the Ministry of Business, Innovation and Employment's (MBIE's) regional economic development unit (MBIE-Kanoa) and the Ministry for Primary Industries (MPI). Through targeted co-investment, Te Puni Kōkiri supports Māori businesses to build capability, expand into new overseas markets and increase export revenues. In many cases, MDF co-investment enables broader support from the Government's ecosystem or positioning for future private capital raises.
    - Worked alongside government agencies, researchers, Māori enterprises and industry to advise and support the establishment of the Government's Biodiscovery Platform (being implemented by the Bioeconomy Science Institute). This is to harness Aotearoa New Zealand's unique biodiversity and support the development of high-value products, innovation and a globally competitive bioeconomy. Through the Biodiscovery Platform, researchers, Māori enterprises and industry will work together to build new partnerships and provide market analysis to guide the development of new pharmaceuticals, cosmetics, functional foods and biomaterials for overseas markets. Through this work innovative product development will be supported from discovery to application.
    - Supported the development of the Cultural, Trade, Traditional Knowledge and Economic Cooperation chapter of the India-New Zealand Free Trade Agreement (FTA). The objective of this chapter is to enable and advance both country's economic and cultural aspirations by preserving, protecting and promoting traditional knowledge, including traditional systems of medicine and traditional cultural expressions. The Agreement between

Aotearoa New Zealand and the Separate Customs Territory of Taiwan, Penghu, Kinmen, and Matsu on Economic Cooperation (ANZTEC) is an example of a mechanism that supports these same objectives. Through an agreed work programme, ANZTEC's Chapter 19[4] focuses on reciprocal Indigenous-to-Indigenous relationships in trade, language preservation and cultural practice exchanges.

- Worked closely with partner agencies to progress Aotearoa New Zealand's Indigenous Collaboration Arrangements (ICA) with Australia and Canada. This included a visit by Minister Potaka to North America where he met with Indigenous communities, government agencies and private investors, including counterparts who deliver the ICA in Canada. The aim was to build Indigenous collaboration and inform future planning around strategic priorities, particularly across economic development.
- Continued to support the New Zealand Story Group, alongside NZTE, Tourism New Zealand and other government agencies, through MDF investment to pilot the Māori Export Group Storyteller initiative. The programme increased the international visibility of nine Māori businesses by strengthening Māori representation within New Zealand's global brand and storytelling. This has helped to expand market opportunities, support export growth and showcase Māori identity, innovation and economic contribution to global audiences.

Together, these partnerships are strengthening the ability of Māori businesses to access international markets, leverage cultural and intellectual assets and pursue sustainable growth. Through its role as a connector, convenor and strategic partner, Te Puni Kōkiri enables Māori enterprises, communities, industry and government agencies to align efforts, unlock opportunities and build long-term economic resilience.

In FY2025/26, the MDF invested $34.485 million across 60 Māori-led or partnered initiatives supporting Māori economic development, asset productivity and export growth:

34 initiatives

$21.909 million invested

Improved productivity of Iwi and Māori assets and co-investment in infrastructure. $21.909 million was invested across 34 initiatives to improve the productivity of Iwi and Māori assets and support infrastructure co-investment.

26 initiatives

$12.576 million invested

Increased Māori export revenues. $12.576 million was invested across 26 initiatives to increase Māori export revenues.

4 www.nzcio.com/en/anztec/anztec-agreeement

Evidence-based example: **Tōnui Māori Biodiscovery platform**

A significant challenge within biodiscovery currently is progressing from research to commercialisation without sufficient legal certainty, investment and mechanisms to protect intellectual property, kaitiaki relationships with taonga species and associated mātauranga Māori. This impacts on the ability to realise and share benefits.

This work focuses on the Government's role in creating conditions that enable Māori to participate in and benefit from high-value innovation and commercialisation. It supports more equitable outcomes by addressing barriers, such as access to investment, clarity in legal rights and obligations, and the protection of mātauranga Māori. Ultimately, this work helps Māori enterprises participate in and benefit from the bioeconomy. It also considers how the Government can support Hapū, Iwi and Māori to exercise kaitiakitanga over their taonga through effective policies, systems and governance arrangements.

The policy advice jointly developed by Te Puni Kōkiri and MBIE led to the Government's decision to invest over $42 million across seven years to establish a new Biodiscovery Platform to harness Aotearoa New Zealand's unique biodiversity and support high-value products, innovation and a globally competitive bioeconomy. The platform, set up within the Bioeconomy Science Institute, will accelerate the development of high-growth bio-based industries. Establishing this platform was a step towards addressing the current biodiscovery challenges.

We subsequently worked closely with MBIE in an advisory capacity to support the platform's upcoming launch. We will continue to develop practical tools and resources, such as prior informed consent and mutually agreeable terms templates, to empower Hapū, Iwi and Māori enterprises to engage and benefit. This will also provide confidence for users of taonga and mātauranga Māori to partner with Māori communities.

A key objective of this work was to create clear pathways for innovations relating to taonga species and traditional knowledge to reach commercial markets in ways that are ethical and consistent with Te Tiriti o Waitangi | the Treaty of Waitangi (the Treaty).

The platform brings together researchers, Māori enterprises and industry to drive commercially focused innovation, support market analysis, de-risk private investment and fast-track product pipelines, strengthening the conditions for high-value economic activity.

A primary outcome we are seeking is that the benefits derived from biodiscovery flow back to kaitiaki, taonga species and te taiao, supporting Māori participation in a bioeconomy that delivers cultural, environmental and economic benefits for Aotearoa New Zealand.

This work advances our Strategic Intentions 2025–2029 priority to enable Māori economic development and growth by strengthening the system conditions that support Māori participation in innovation and commercialisation. It also positions Aotearoa New Zealand to better leverage its unique biodiversity in the future, while ensuring that growth is underpinned by strong partnerships with Iwi and Māori and grounded in enduring principles.

< Back to contents

$300 billion

The global market for bio-based products is expected to exceed USD $300 billion by 2027, with natural pharmaceuticals among the fastest-growing segments.[5]

Biotechnology is a key means to grow and diversify the Aotearoa New Zealand and Māori economy and increase the productivity of our bio-based products.

80,000 species

Aotearoa New Zealand is home to over 80,000 indigenous species, many of which can only be found here. These species have evolved over a long period of geographical isolation, which is rich in mātauranga Māori and includes many species that are considered taonga. Aotearoa New Zealand also has one of the largest exclusive economic zones in the world, combined with a high degree of endemism (i.e. species only found here).[6]

5 Source: www.beehive.govt.nz/release/new-investment-boost-nz-bioeconomy-and-drive-export-led-growth

6 Source: www.environment.govt.nz/publications/environment-new-zealand-2007/chapter-12-biodiversity

Evidence-based example:
OSACO Group Limited – Diversifying into digital technology for international markets

Supporting Māori businesses to grow in high-value export sectors is a key focus of Māori economic development and growth. Through targeted co-investment, Te Puni Kōkiri supports Māori firms to build export capability, enter international markets and increase export revenues. This includes supporting Māori participation in the technology and digital export sectors, where scalable products and specialist services can create new pathways for growth.

Technology is now New Zealand's third-largest export earner. The 2025 TIN Report[7] found that the top 200 technology export companies generated $20 billion in revenue in FY2025, an increase of 9.9 percent on the previous year. Māori participation in the sector remains relatively small, with Toi Hangarau reporting 85 Māori-owned technology companies, representing 4.8 percent of the sector. Increasing Māori participation in digital exports therefore presents a clear opportunity to support Māori business growth in a high-value and growing industry.

The OSACO Group Limited investment demonstrates this opportunity in practice. Through the MDF, Te Puni Kōkiri supported a Māori-owned global investigations business to develop EchoMind, an AI-enabled training product with international market potential.

EchoMind simulates realistic witness, victim and suspect interviews, incorporating cultural and linguistic nuance and providing adaptive feedback to improve learning outcomes. The product is designed to support more effective and culturally safe investigative interviewing, including in law enforcement contexts.

Following NZTE support for developing their export strategy and validating the market, through the MDF, Te Puni Kōkiri invested $226,216 towards the development of the first minimum viable product (MVP), intellectual property protection and international market engagement. OSACO co-invested more than $1.5 million into the wider project.

During 2025/26, OSACO completed MVP1, progressed patent and intellectual property work, and validated EchoMind through international law-enforcement conferences, including the World Policing Summit in Dubai and the International Association of Chiefs of Police Annual Global Conference in Denver. This generated more than 30 high-quality leads and supported pre-procurement discussions with international agencies.

OSACO also established a United States entity to support North American expansion and reported additional employment, including Māori employees, as a result of the project. The project demonstrates how Māori businesses are using emerging technology to create export opportunities, while applying te ao Māori principles of care, respect and relationship-building to global challenges.

Key outcomes from this investment:

- $226,216 MDF investment
- more than $1.5 million OSACO co-investment
- more than 30 international leads generated
- United States entity established to support North American expansion.

7 www.tin100.com/reports/2025-tin-report

< Back to contents

26 initiatives

$12.6 million invested

In FY2025/26, the MDF invested $12.6 million across 26 initiatives to increase Māori export revenues.

81% of projects

Expect to see more than a 50% increase in revenue in the next three years following investment. The remaining 19% expect to see revenue growth between 21–50%.

$5 million

The largest share of this investment supported primary industries, with $5 million approved across five initiatives.

Investment supported Māori-led export growth across primary industries, food and beverage, aquaculture and seafood, technology, services, hospitality and tourism.

Investment also supported Māori businesses to strengthen export readiness, production capability, international market development, technology commercialisation and value-added product pathways.

Evidence-based example:
Accelerating Commercial Food Production on Māori Land: Ngāi Takoto Free-Range Egg Development

Te Puni Kōkiri supported Te Rūnanga o Ngāi Takoto Trust to progress a large-scale free-range egg production facility on Māori land in Te Tai Tokerau. The investment aimed to convert underutilised whenua into a productive commercial asset, support regional employment, and position an iwi-owned business to respond to growing demand for cage-free eggs.

Through the MDF, Te Puni Kōkiri invested $2.95 million towards key development activities, including design, consenting, enabling works, procurement planning and project mobilisation. This helped accelerate the project through its early implementation stages and supported a wider development programme valued at more than $11 million.

During 2025/26, Ngāi Takoto progressed detailed design, geotechnical investigations, consenting preparation, supplier engagement and project planning. The Project Team also refined the shed layout after industry engagement, improving the expected productivity of the future facility.

The project remains future-focused, with production and employment benefits, including the creation of 20–25 ongoing roles to be realised. It demonstrates how targeted Crown investment can help Iwi move from landholding to commercial food production, increasing the productive use of Iwi and Māori assets and supporting long-term regional economic growth.

$2.95 million
MDF investment.

$8.36 million
and $120,000 in-kind co-investment.

$11.43 million
Wider project value of approximately $11.43 million.

FY2025/26 progress included detailed design, geotechnical investigations and consent preparation.

Supplier engagement and project planning progressed.

< Back to contents

Outcome measure

Number of economic development policy or advice papers that Te Puni Kōkiri provided advice on.

2025/26 result (baseline year)	Desired trend
69	● or ▲

Commentary

The desired trend of maintaining or increasing performance was selected because it reflects the value of Te Puni Kōkiri engagement in economic development policy work led by other agencies, and the opportunities available to influence policies that may affect Māori economic development.

The result is calculated using data from Tīhema 2025 to Mei 2026. This is due to the establishment of a formal data collection process which came into effect in Noema 2025 and aligns with internal reporting. Future results will provide full year data from Hune to Mei. The result highlights that Te Puni Kōkiri is increasingly working directly with agencies through working groups, collaborative policy development, and ongoing engagement on initiatives such as: Access to Capital, Resource Management Act, Pou Tahua (National Iwi Chairs Forum), the Voluntary Carbon Market and the Regional Infrastructure Fund.

Source: Te Puni Kōkiri internal reporting. `

▲ Increase ▼ Decrease ● Maintain

Outcome measure

Total asset value held by Māori authorities.

2024/25 result (baseline year)	2025/26 result	Desired trend
$31.755 billion NZD	$32.585 billion NZD	● or ▲

Commentary

This measure is a long-term indicator of Māori economic development, wealth creation and asset diversification. The total asset value held by Māori authorities increased from $31.755 billion in FY2024 to $32.585 billion in FY2025, continuing the upward trend observed over recent years. This growth reflects the continued expansion of collectively managed Māori assets and demonstrates the increasing economic strength, resilience and investment capacity of Māori governance entities. As asset values continue to grow, the measure provides evidence of ongoing Māori wealth creation and the strengthening of the Māori economic base.

Total asset value held by Māori authorities increased from $28.207 billion (FY2022) to $29.666 billion (FY2023) to $31.755 billion (FY2024) and $32.585 billion (FY2025), demonstrating continued growth in collectively managed Māori assets.

Source: Stats NZ's annual Tatauranga umanga Māori release.

▲ Increase ▼ Decrease ● Maintain

Outcome measure

Total value of exports from Māori-owned businesses or authorities.

2024/25 result (baseline year)	2025/26 result	Desired trend
$1.442 billion NZD	$1.446 billion NZD	● or ▲

Commentary

This measure is a long-term indicator of Māori economic development and participation in domestic and international markets. The total value of exports from Māori-owned businesses and authorities increased from $1.442 billion in FY2024 to $1.446 billion in FY2025, continuing the positive trend observed in recent years. Growth in export earnings demonstrates the increasing contribution of Māori businesses and authorities to economic activity and reflects the ability of Māori enterprises to participate in, and benefit from, global trade. The continued increase in exports provides evidence of sustained Māori participation in export markets and the growing strength and resilience of the Māori economy.

Total exports from Māori-owned businesses and authorities increased from approximately $1.016 billion (FY2022) to $1.350 billion (FY2023) to $1.442 billion (FY2024) and $1.446 billion (FY2025), indicating sustained growth in Māori participation in export markets.

Source: Stats NZ's annual Tatauranga umanga Māori release.

▲ Increase ▼ Decrease ● Maintain

Outcome measure

Evidence-backed examples of economic development policies reflecting Te Puni Kōkiri advice and insights.

Result

See evidence-based example *Tōnui Māori Biodiscovery platform* on page 18 that fulfils this outcome measure.

< Back to contents

Monitoring and mentoring

Monitoring and mentoring are cornerstones of our role within the public service and position Te Puni Kōkiri for strategic influence across it. They inform our overall strategic direction, and accountability deliverables, through to our policy and legislation delivery. Having this line of sight means that when we are successful in our monitoring and mentoring role we expect to see flow-on successes in our other strategic priority areas.

We define monitoring as building an evidence base of the effectiveness of public service delivery to and for Māori, by analysing and reporting data. Through monitoring we can enable wider system accountability, and liaise with agencies to understand their own performance as it relates to delivering outcomes to and for Māori.

Mentoring is framed as leveraging opportunities through strategic partnerships, influence and collaboration across the system. Through mentoring, Te Puni Kōkiri can support agencies to engage with, and actively use, evidence-based approaches to better inform their decision-making. In turn, this can strengthen policy advice, improve regulation, enhance engagement and, ultimately, improve the outcomes they can achieve through their provision of services to and for Māori.

> **Strategic outcome we want to achieve:** Monitor and liaise with agencies delivering services to Māori for the purpose of ensuring those services are adequate.

Monitoring Treaty settlement commitments through He Korowai Whakamana

Treaty settlements commitments are an important part of Iwi and Māori relations with the Crown. Their success depends on the Crown consistently delivering its obligations over time.

He Korowai Whakamana is the Cabinet-approved framework for achieving oversight, enabling the Crown to hold itself to account while supporting agencies to manage commitments and relationships with Post-Settlement Governance Entities (PSGEs). Te Puni Kōkiri leads system oversight, monitors delivery and supports accountability, while agencies remain responsible for delivery.

This work advances our Strategic Intentions 2025–2029 priorities to monitor and mentor the public service and to strengthen Iwi and Māori relations with the Crown by improving transparency and accountability across the Treaty settlement system.

Consistent with the Auditor-General's 2025 report 'How public organisations are fulfilling Treaty settlements', Te Puni Kōkiri is strengthening its system leadership to improve the overall integrity of the Treaty settlement system.

During 2025/26, we published the Whole of System (Core Crown) Report on Treaty Settlement Delivery 2025,[8] which incorporates views of 24 PSGEs and provides a year-on-year comparison of self-reported Crown delivery progress. This provides greater transparency and strengthens the Crown's ability to track and improve delivery performance over time.

8 www.tpk.govt.nz/en/mo-te-puni-kokiri/corporate-documents/proactively-released-information/cabinet-papers/all-cabinet-papers/whole-of-system-core-crown-report-on-treaty-settle

We also progressed improvements to Te Haeata – the Settlement Portal and continued engaging with agencies to support good monitoring practice and high-quality data in Te Haeata.

This work positions Te Puni Kōkiri to continue strengthening accountability across the Treaty settlement system and supporting improved delivery over time.

Agencies continue to make progress in delivering their settlement commitments.

Below is a snapshot of commitments held by core Crown agencies as at 30 Hune 2026.[9]

- Complete: **59.6%** (8,866 commitments)
- On track: **25.9%** (3,852)
- Delivery issues: **1.4%** (202)
- Yet to be triggered: **12.7%** (1,897)



9 Source: Te Haeata – www.tehaeata.govt.nz

< Back to contents

Evidence-based example:
Beyond the Targets (BTT) – using evidence to inform system-level conversations

In 2025/26, Te Puni Kōkiri developed BTT reporting as part of our strengthened approach to system monitoring and stewardship. BTT provides a system-level view of Māori outcomes across our statutory focus areas of education, training and employment, health and economic resource development, drawing on evidence from a wide range of sources.

This work advances our Strategic Intentions 2025–2029 priority to monitor and mentor the public service by strengthening system-level visibility and accountability for outcomes for Māori.

BTT reporting has been embedded alongside our quarterly reporting on Government Targets for Māori, broadening the focus from progress against specific measures, to a deeper understanding of the system settings shaping Māori outcomes.

This system-wide perspective enables clearer identification of where outcomes for Māori are not improving despite activity, and where existing policy, funding, governance and accountability settings may not be adequate to support sustained change. BTT reporting has strengthened engagement with agencies and Ministers by focusing on the adequacy and impact of system settings. This supports consistent, evidence-informed decision-making and clearer accountability for how public sector settings affect Māori outcomes.

This approach recognises the Government's role in shaping the policies and systems that influence outcomes for Māori. It acknowledges Māori as both citizens and tangata whenua and uses evidence to inform decisions and drive changes that lead to better outcomes for whānau.

Over time, this approach will contribute to making government performance for Māori more visible, comparable and contestable. By supporting the use of evidence to inform changes to system settings, BTT helps improve the impact of government decisions and strengthens the conditions needed to lift outcomes. This mahi supports progress towards our vision of an Aotearoa New Zealand where all whānau are thriving.

Evidence-based example:
Using Beyond the Targets insights to support system stewardship

System-level outcomes for Māori across health, education, training and employment, and economic resource development show limited improvement over time. Traditional reporting highlighted progress against individual measures, but provided limited visibility about whether system settings were working collectively to lift outcomes for whānau.

In 2025/26, Te Puni Kōkiri embedded BTT reporting alongside Government Target Reporting for Māori to shift the focus from activity to impact. BTT dashboards bring together cross-agency outcome data, trend analysis and evidence of underlying drivers through consistent quarterly assessments. This provides a clearer system-level view of where outcomes are not improving and where policy, funding, governance and accountability settings are misaligned or under-leveraged. Analysis is informed by Te Tautuhi ō Rongo, applying a Kāwanatanga lens to assess whether Crown service settings are adequate, responsive and equitable for Māori.

BTT insights are used to support evidence-led conversations with senior officials and Ministers, positioning Te Puni Kōkiri as a trusted steward of system performance for Māori. Rather than focusing on operational delivery, discussions centre on the adequacy of system settings, such as access, responsiveness and investment levers. These discussions also identify where whānau-centred approaches, including Māori-led and government enabled models, are delivering stronger outcomes but remain under-scaled. A key lesson from BTT is that strong outcomes continue to sit at the margins unless agencies are held accountable for shifting funding and delivery settings to enable and scale what works for Māori.

This work reflects the delivery of the Strategic Intentions 2025–2029 of Te Puni Kōkiri, particularly our focus on strengthening system stewardship and improving outcomes for Māori through evidence-informed approaches.

< Back to contents

Evidence-based example:
Strengthening Treaty settlement delivery through system insight

In addition to reporting on the delivery of Treaty settlement commitments, Te Puni Kōkiri has a system leadership role to drive improvement in Crown agency practice. To support improved delivery of Treaty settlement commitments by agencies, we strengthened system-wide engagement on monitoring and reporting delivery issues through Te Haeata. This included Minister-to-Minister engagement to secure support, cross-agency senior leader discussions to strengthen shared oversight, and sustained engagement with kaimahi to clarify expectations and improve reporting consistency.

This work reflects the delivery of the Strategic Intentions 2025–2029 of Te Puni Kōkiri, particularly our focus on strengthening Iwi and Māori relations with the Crown and improving system accountability for Treaty settlement delivery.

We recommended that core Crown agencies audit the status of their settlement commitments and develop or refresh plans to address delivery issues. We worked across the system to understand readiness and promoted continuous improvement by encouraging organisation-wide reviews that clarify roles and responsibilities, standardise processes and tools, and strengthen reporting. This is carried out alongside proactive approaches to identify emerging risks before issues escalate.

We also held targeted working-level engagements with core Crown agencies with more delivery issues to confirm actions underway, understand constraints and identify where support would be most useful. Agencies signalled their commitment to resolving delivery issues.

Between Hūrae 2025 and Hune 2026, recorded Treaty settlement delivery issues reduced from 519 to 202. Nine agencies reported status improvements for their delivery issues.

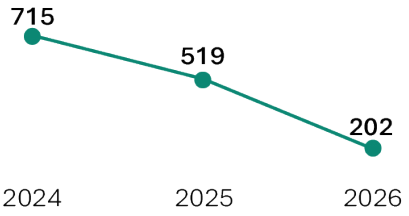
While delivery outcomes are influenced by a range of factors, strengthened system-level monitoring and engagement has improved visibility about progress and supported improvement across the Treaty settlement system.

The number of agencies reporting delivery issues.[10]

Hune 2025: 13

Hune 2026: 10

The number of commitments with delivery issues has reduced over time.



10 Source: Te Haeata – www.tehaeata.govt.nz

Evidence-based example: **Te Tautuhi ō Rongo**

Te Puni Kōkiri is helping agencies strengthen their capability to apply Te Tautuhi ō Rongo, a Treaty-based framework, in policy development and engagement with Hapū, Iwi and Māori. Supporting and advising agencies in their use and application of Te Tautuhi ō Rongo in their work is a key aspect of our mentoring role. This supports a consistent language and builds understanding across the public service about considering the rights, interests and responsibilities of Hapū and Iwi, alongside those of Māori as individual citizens, when developing policy, improving regulation and engaging with Hapū, Iwi and Māori. The framework supports the Government to give effect to Te Tiriti o Waitangi | the Treaty of Waitangi (the Treaty).

This work reflects the delivery of the Strategic Intentions 2025–2029 of Te Puni Kōkiri, particularly our role in strengthening system capability and improving how the public service delivers for and with Māori.

As part of our core daily work, we use Te Tautuhi ō Rongo to help inform our free and frank policy advice to agencies while demonstrating how to understand Māori context for policy development from the outset. We have delivered targeted workshops on Te Tautuhi ō Rongo to 11 agencies this year. This is alongside workshops to public servants from a range of agencies via the Policy Capability workshop programme delivered by the Policy Project at the Department of the Prime Minister and Cabinet (DPMC).

Feedback from participants showed that agencies understood how to apply the framework in practice and the value it brings to policy advice on issues affecting Māori. Over time, this supports more consistent capability across the public service and better equips agencies to develop advice and engagement approaches that reflect Hapū, Iwi and Māori perspectives, rights, interests and responsibilities under the Treaty.

For example, at Manatū Taonga | Ministry for Culture and Heritage, workshop participants explored how Te Tautuhi ō Rongo can be applied to their work across Arts, Culture and Heritage, and Media subject matters. By applying the framework it helped them to identify a consistent approach for appropriately describing the impacts on whānau, Hapū, Iwi and Māori of their work. The outcome of this has been improved consistency across teams and functions, with the value of a ‘common language’ to use in written advice.

“Having policy professionals from Te Puni Kōkiri deliver tailored capability training for staff at Manatū Taonga was greatly appreciated, and it is clear we have been able to embed lessons covered in the training to the benefit of our written advice” – Manatū Taonga | Ministry for Culture and Heritage.

Our ability to fully assess the impact of the framework’s implementation will strengthen as it becomes more widely used across the public service as the lens to inform engagement and provide policy advice on issues that impact Māori. As our system leadership continues over the coming months, we will be monitoring the uptake of the framework by agencies and how it supports decision-makers at all levels to give effect to the Treaty. This will deliver more efficient public services leading to improved outcomes for and with whānau, Hapū, Iwi and Māori. We will continue to build on this framework moving forward.

< Back to contents

230 public servants
captured across the 11 agencies.

33 additional public servants
from a range of agencies attended workshops hosted by DPMC through the Policy Project. These workshops were over-subscribed.

Outcome measure

Number of agencies who received Te Puni Kōkiri support to build capability in applying Te Tautuhi ō Rongo.

2025/26 result (baseline year)	Desired trend
11	● or ▲

Commentary

The 2025/26 reporting year has been the first year of implementing the framework with agencies, and developing guidance and resources to support capability building in applying Te Tautuhi ō Rongo.

The trend shows a clear interest and intent to learn and adopt the framework by the public service. It shows that agencies and individuals are seeking to understand how Te Tautuhi ō Rongo can support and strengthen their engagement approaches and capability regarding the distinct collective and individual rights, interests and responsibilities of Hapū, Iwi and Māori. As more agencies and public servants learn about the framework and how it can help them in their work, we expect there to be an ongoing interest across the system, with increased numbers receiving training workshops and growing their capability over the next 12 months.

Source: Te Puni Kōkiri internal reporting.

▲ Increase ▼ Decrease ● Maintain

Outcome measure

Number of agency and system performance reports provided to the Minister and shared with agencies, demonstrating the impact of wider government policy on outcomes for Māori and reflecting Te Puni Kōkiri monitoring and mentoring role.

2024/25 result (baseline year)	2025/26 result	Desired trend
23	63	●

Commentary

The number of agency and system performance reports increased from a baseline of 23 reports in 2024/25 to 63 reports in 2025/26. The result was determined through a review of monitoring and reporting products produced by Te Puni Kōkiri during the reporting year. This includes He Korowai Whakamana Monthly Traffic Light reporting which Te Puni Kōkiri commenced delivery of in Maehe 2025 following the transfer of functions from Te Arawhiti in Pēpuere 2025.

The increase reflects Te Puni Kōkiri efforts to strengthen its monitoring and mentoring function through the development of a stronger evidence base on Māori outcomes and system performance. These products increased visibility about outcomes and performance across government and supported agencies to respond to monitoring evidence.

Source: Te Puni Kōkiri internal reporting, including quarterly Government Target Results for Māori dashboards and trend summaries, BTT dashboards and trend summaries, Treaty settlement monthly traffic light reports, the Whole of System (Core Crown) Report on Treaty Settlement Delivery 2025, Whānau Ora IDI insights, and other agency and system performance reports.

▲ Increase ▼ Decrease ● Maintain

Outcome measure

Demonstrated examples showing how an agency or the system has applied insights from a performance report to improve the effectiveness of programmes or service delivery for Māori.

Result

See evidence-based example *Strengthening Treaty settlement delivery through system insight* on page 29 that fulfils this outcome measure.

Outcome measure

Evidence-backed examples of Te Puni Kōkiri supporting an agency to build capability in the application of Te Tautuhi ō Rongo.

Result

See evidence-based example *Te Tautuhi ō Rongo* on page 30 that fulfils this outcome measure.

< Back to contents

Māori language and culture

Māori language and culture are taonga and areas of specific importance to whānau, Hapū, Iwi and Māori, and our Minister has outlined a vision of continued, targeted revitalisation of Māori language and culture.

By supporting and enabling the preservation, protection and advancement of Māori language and culture, we can further unlock the potential of te ao Māori and thereby enhance the cultural identity and heritage of Aotearoa New Zealand as a whole.

> **Strategic outcome we want to achieve:** Māori language and culture is preserved, promoted and advanced.

Refreshing the Maihi Karauna

Te Puni Kōkiri continues to lead and advise on Māori language revitalisation policy through Te Whare o te Reo Mauriora and the Maihi Karauna, the Crown's Māori Language Strategy, supporting te reo Māori to be a thriving everyday language. Te reo Māori is now at its strongest point on record, with 213,849 speakers in 2023.[11] Growth is particularly evident among younger generations, reflecting decades of sustained revitalisation efforts.

In Hune 2026, Te Puni Kōkiri and Te Taura Whiri i te Reo Māori completed the refresh of the Maihi Karauna. Initiated in 2025, this work involved targeted engagement across the Maihi Karauna agencies and with Te Mātāwai. The refresh reviewed implementation of the previous strategy, built on lessons learned, and identified opportunities to achieve greater results.

The refreshed Maihi Karauna continues to complement the Maihi Māori and will create momentum within Te Whare o te Reo Mauriora. This builds renewed energy for language revitalisation across the public sector.

Strengthening Māori language and culture remains one of the five strategic priorities under our Strategic Intentions 2025–2029 and is foundational to *Thriving Whānau*. The refreshed strategy maintains its long-term vision and the three goals to 2040. As such, it continues to acknowledge the importance of whānau and community-led language transmission, emphasises improved public sector alignment, and reinforces te reo Māori as a core expression of national identity.

Te Ngako (the desired outcome) of Te Tautuhi ō Rongo, as it relates to the Maihi Karauna, seeks to balance the Government's role in supporting the societal conditions for te reo Māori to flourish for all New Zealanders. This includes Māori (quality participation) and working in partnership with Te Mātāwai through the Maihi Māori (quality governance).

We remain committed to ensuring te reo Māori is a living, unifying language for all New Zealanders and that the Government continues to provide adequate targeted support to protect, promote and revitalise Māori language and culture.

11 2023 census: www.stats.govt.nz/news/census-results-reflect-aotearoa-new-zealands-diversity/

Cultural and intellectual property

Te Puni Kōkiri leads and advises on policy development on behalf of Aotearoa New Zealand to strengthen international intellectual property standards for traditional knowledge held by Indigenous Peoples and local communities.

This work advances our Strategic Intentions 2025–2029 priority, to enable Māori economic development and growth by strengthening international policy settings and protections that support Māori cultural and intellectual assets.

Māori cultural and intellectual property remains difficult to safeguard in international markets. For Hapū, Iwi and Māori enterprises, particularly those commercialising products informed by mātauranga Māori, inconsistent international protections create risks of unauthorised use and misappropriation. These risks can reduce business confidence and constrain the scale and global reach of Iwi and Māori-led economic opportunities.

Within the United Nations system, the World Intellectual Property Organization (WIPO) facilitates international cooperation on intellectual property by developing standards that countries can adopt and implement domestically. These standards influence how intellectual property is protected across borders and provide mechanisms to support international recognition. Aotearoa New Zealand has had a key role in the WIPO Intergovernmental Committee (IGC) since its inception in 2001 and has been participating in negotiations for over 17 years. This has culminated in an Aotearoa New Zealand representative, Laine Fisher, being appointed Chair of WIPO IGC.

Te Puni Kōkiri leads and coordinates Aotearoa New Zealand's delegation at WIPO negotiations focused on developing international standards for traditional knowledge held by Indigenous Peoples and local communities. Active participation in this forum is strengthening Aotearoa New Zealand's ability to influence and direct global policy settings while delivering protections for mātauranga Māori. The work is progressing towards establishing international standards that countries can commit and adhere to through an international treaty, and implement domestically.

This work contributes to improving outcomes for and with Iwi and Māori by supporting greater certainty for Māori enterprises operating internationally, reinforcing authenticity and protections of cultural knowledge for Hapū, Iwi and Māori. This enables Iwi and Māori-led innovation to be supported to grow sustainably. It is complemented by Aotearoa New Zealand's modern FTAs, which increasingly recognise the value of Māori culture and create clearer pathways for Hapū, Iwi and Māori engagement in priority international markets. For example, the India-New Zealand FTA includes specific provisions relating to cultural intellectual property across the Cultural, Tourism, Trade, Traditional Knowledge and Economic Cooperation chapters.

2026

In 2026, the World Intellectual Property Organization Intergovernmental Committee (WIPO IGC) elected as its inaugural Chair, our Aotearoa New Zealand representative, Laine Fisher, and the first Indigenous person to hold the position in the Committee's history.

< Back to contents

Evidence-based example: **Te Māori Tū**

Te Puni Kōkiri is supporting Te Māori Manaaki Taonga Trust (the Trust) to deliver Te Māori Tū, a contemporary reimagining of the landmark Te Māori exhibition. Building on the legacy of Te Māori as a transformative cultural moment, Te Māori Tū positions Māori culture as a strategic national asset that strengthens global engagement and actively contributes to export growth.

This work reflects the delivery of the Strategic Intentions 2025–2029 of Te Puni Kōkiri, particularly our focus on enabling Māori economic development and leveraging Māori culture as a strategic asset to strengthen Aotearoa New Zealand's global engagement.

A central focus of this work for Te Puni Kōkiri has been supporting the Trust to establish strong governance arrangements to enable it to fulfil its role as kaitiaki of the Te Māori kaupapa. This year, Te Puni Kōkiri has provided early-stage funding, alongside policy and business support, resulting in strengthened strategic planning, an indicative business case, and improved foundations for the long-term sustainability of both the Trust and the Te Māori kaupapa.

Māori culture is Aotearoa New Zealand's most distinctive strategic asset, differentiating us in a globally competitive landscape. Te Māori Tū will provide a cohesive and contemporary platform to profile Māori culture across kapa haka, visual art, film, fashion, kai, and commercial and digital content, and showcase the intertwining of Māori culture and commerce in today's context.

As kaitiaki of Te Māori, the Trust will deliver a co-partnered international programme of events that supports Hapū, Iwi and Māori enterprises to access international markets. This will include curated exhibitions, trade activations and bilateral engagements, which are designed to generate economic opportunities and strengthen global relationships.

The programme will also create pathways for training, workforce development and capability building. Through showcasing Māori creativity, innovation and enterprise, Te Māori Tū will enhance Aotearoa New Zealand's global brand and support Māori-led economic development, reinforcing the country's reputation for cultural excellence and value-added exports.

Te Māori Tū will deepen cultural connections between Māori enterprises and global audiences, strengthening relationships with international consumers and partners. In doing so, it will not only support Māori-led economic development but also enhance Aotearoa New Zealand's reputation overseas as a nation defined by creativity, innovation and cultural excellence.

The co-investment model for Te Māori Tū will require the Trust to secure broader investment and encourage private-sector and philanthropic contributions. This approach is intended to shift delivery of Te Māori Tū from isolated, project-based activity to a more strategic, partnership-driven model that delivers sustained impact and strengthens Aotearoa New Zealand's long-term economic resilience and our international profile.

Budget 2026 supports Te Māori Tū through $10 million of reprioritised funding, recognising growing international interest in Māori culture, creativity and storytelling, and creating new opportunities for Māori artists, creatives, businesses and exporters.

Based on the cost-benefit analysis in the indicative business case, within 10 years Te Māori Tū is expected to generate $213.3 million in total economic benefits as follows:

$34.5 million
for tourism.

$108.9 million
in trade and investment.

$8.7 million
for exports.

$56.1 million
for arts and culture.

$5.1 million
in education.

< Back to contents

Evidence-based example: **Refreshing the Maihi Karauna in partnership with Te Taura Whiri i te Reo**

The refresh of the Maihi Karauna aimed to reinvigorate the Crown's Māori Language Strategy, maintain momentum in te reo Māori revitalisation, and ensure the strategy remained fit for purpose following its initial launch in 2019.

This work reflects the delivery of the Strategic Intentions 2025–2029 of Te Puni Kōkiri, particularly our focus on strengthening Māori language and culture and improving coordination across the public sector to support te reo Māori revitalisation.

Te Puni Kōkiri and Te Taura Whiri i te Reo Māori jointly led the refresh, providing strategic and policy advice to Ministers on the direction, pace and approach to renewing the strategy. A dedicated Working Group was established to oversee the work. Its initial focus was a review of existing evidence on the effectiveness of the previous strategy and the overall state of te reo Māori revitalisation. The review confirmed that while progress in te reo Māori revitalisation has been made, challenges remain. These included sustaining momentum over time, clarifying agency roles and accountabilities, and ensuring coordinated and deliberate action across the Crown. This evidence base informed both the direction and ambition of the refreshed strategy, and shaped the advice provided to Ministers.

Balancing the need for a timely refresh with longer-term system change also required a phased approach.

Following this review, the Minister for Māori Development approved a two-tier approach in Āperira 2026, based on joint advice from Te Puni Kōkiri and Te Taura Whiri:

- a refreshed strategy delivered by 30 Hune 2026 to renew momentum
- longer-term recommendations to be progressed over the next two to three years.

The Working Group led engagement across the Māori language sector, including workshops and existing Te Whare o te Reo Mauriora fora, to test and refine the draft strategy and inform ongoing advice.

The refreshed strategy provides renewed direction and coherence for the Crown's contribution to Māori language revitalisation, and to the protection and promotion of Māori language and culture. It supports agencies to act with greater clarity and alignment, improving the conditions for sustained and collective impact across the system.

This work reflects the shared responsibility of the Crown, Iwi and Māori in support of the revitalisation of te reo Māori. It focuses on creating the conditions for te reo Māori to thrive, while recognising whānau, Hapū, Iwi and Māori as kaitiaki of the language and as partners in decision-making through Te Whare o te Reo Mauriora.

The next phase of work is the development of a full action plan, focused on tangible and deliberate actions to ensure Crown agencies collaborate effectively to build on past progress. Te Puni Kōkiri will monitor the implementation of the refreshed strategy and action plan, including uptake across agencies, to assess progress and inform ongoing advice to Ministers.

Outcome measure

Percentage of people who are able to have a conversation about a lot of everyday things in te reo Māori.

2021/22 result (baseline year)	2022/23 result	2023/24 result	2024/25 result	2025/26 result	Desired trend
6%	6%	5%	6%	6%[12]	● or ▲

Commentary

The Desired trend was selected because maintaining or increasing the proportion of people able to converse about a range of everyday matters in te reo Māori would indicate sustained or improving self-reported conversational ability.

The result has remained broadly stable at 6% since the 2021/22 baseline, indicating that conversational proficiency in te reo Māori at a population level has been maintained over the period. While the measure does not demonstrate the impact of any single initiative, the stability of the result is consistent with ongoing government and sector-wide efforts to support and promote te reo Māori, including investments in Māori language revitalisation.

Source: Te Māngai Pāho data extraction from Nielsen Consumer & Media Insights survey database.

▲ Increase ▼ Decrease ● Maintain

Outcome measure

Demonstrated examples of cross-agency and/or entity collaboration to protect or promote Māori language and culture, enabled through Te Puni Kōkiri policy advice and monitoring.

Result

See evidence-based example *Refreshing the Maihi Karauna in patrtnership with Te Taura Whiri i te Reo* on page 37 that fulfils this outcome measure.

12 Result is at 30 Hune 2026.

< Back to contents

Iwi and Māori relations with the Crown

In Ākuhata 2024, Cabinet agreed to changes to transform the Government's approach to Māori Development, clarify agency functions and position Te Puni Kōkiri for greater strategic influence. As part of this transformation, a number of functions relating to Māori Crown Relations were transferred from Te Tari Whakatau (formerly Te Arawhiti) to Te Puni Kōkiri on 24 Pēpuere 2025.

We have now completed our first full year of delivering these functions, positioning Te Puni Kōkiri as a key contributor to strengthening the Government's capability and commitment to enhancing the relationship between Iwi, Māori and the Crown.

> **Strategic outcome we want to achieve:** Strengthening the relationships with Iwi and Māori.

Te Tautuhi ō Rongo

Te Tautuhi ō Rongo helps the public service apply a consistent, structured approach when preparing public policy and advice affecting Iwi and Māori. It provides a framework to ensure that decision-making at all levels is deliberately considering the individual and collective rights of Māori as citizens and as members of their whānau, Hapū and Iwi.

This work advances our Strategic Intentions 2025–2029 priority to monitor and mentor the public service by strengthening system capability and improving the quality and consistency of policy advice across government.

In Ākuhata 2025, we released a guidance document to support the implementation and application of Te Tautuhi ō Rongo across the public service. The guidance introduces the key concepts and elements of the framework alongside steps that users can take to apply it in their work.

To complement this, we have worked with the Leadership Development Centre at Te Kawa Mataaho (Public Service Commission) to develop a range of digital learning resources to support the public service in understanding and applying Te Tautuhi ō Rongo. These resources include:

- an introductory video to the framework
- a three-part micro-learning series
- facilitation guides
- scenario-based interactive modules.

We have also worked with the Policy Project at the Department of Prime Minister and Cabinet (DPMC) to integrate the resources into their frameworks and tools to support the profession in its policy work. Together, these tools and resources are strengthening how agencies consider the collective rights, interests and responsibilities of Hapū and Iwi, alongside those of Māori as individual citizens. They support agencies when developing policy, engaging with Hapū, Iwi and Māori, and help the Government to give effect to Te Tiriti o Waitangi | the Treaty of Waitangi (the Treaty).

The implementation of Te Tautuhi ō Rongo across the system will support the public service to better understand who is impacted by public policy matters and the

extent of the impact. This will support the creation of policy that is fit for purpose and delivers on the distinct needs of those for whom it is designed. We will continue to add resources over time, including evidence-based examples demonstrating agency application and outcomes for whānau, Hapū, Iwi and Māori. Our goal is for Te Tautuhi ō Rongo to become a core public policy framework across the public service, supporting decision-makers at all levels to consistently give effect to the Treaty and improve outcomes for and with whānau, Hapū, Iwi and Māori.

7 agencies

received targeted workshops, including five pilot agencies in 2025. These include:

- Ara Poutama Aotearoa | Department of Corrections
- Te Tāhū o Te Ture | Ministry of Justice
- Te Manatū Waeture | Ministry for Regulation
- Te Tari Whakatau | The Office of Treaty Settlements and Takutai Moana
- Manatū Taonga | Ministry of Culture and Heritage
- Mā whakarongo me Ako ka huri te tai | Crown Response Office to Abuse in State Care
- Te Tari Taiwhenua | Department of Internal Affairs.

4 agencies

The Crown Response Office's cross-agency role enabled us to deliver workshops to the following 4 agencies:

- Te Tāhuhu o te Mātauranga | Ministry of Education
- Whaikaha | Ministry of Disabled People
- Oranga Tamariki | Ministry for Children
- Te Manatū Whakahiato Ora | Ministry for Social Development.

< Back to contents

Agency engagement

We undertook pilot workshops on Te Tautuhi ō Rongo with the Department of Corrections, Ministry of Justice, Te Tari Whakatau, Manatū Taonga | Ministry for Culture and Heritage and the Ministry for Regulation in the second half of 2025. Two workshops were delivered to each agency. The first was an introduction to the framework, with the second focused on practical application using their real-life working examples. The workshops also provided an opportunity for us to gain feedback on the framework and its value to agencies, in addition to feedback on the workshops themselves as an approach for training to inform future delivery.

The pilot workshops confirmed the value of Te Tautuhi ō Rongo. Agencies acknowledged its practical benefits for both policy and operational work. Lessons learned highlighted the need for clear, practical resources to support public servants to apply the framework successfully and meaningfully in their work.

Due to the success of the pilots in 2025, Te Puni Kōkiri delivered workshops to a further eight agencies in 2026. An additional 33 individual public servants attended workshops hosted by the DPMC through the Policy Project.

Throughout these workshops, agencies tested how they could use the framework beyond policy development. Examples of this included:

- for stakeholder mapping to identify groups to understand their agency role and relationships in alignment with the framework, which can then inform an appropriate engagement approach
- identifying opportunities to enable locally led solutions
- inclusion in agency planning and strategy documents, such as capability uplift programmes.

This work reflects the delivery of the Strategic Intentions 2025–2029 of Te Puni Kōkiri, particularly our focus on strengthening system capability and embedding consistent, high-quality approaches to policy and service delivery for Māori.

Evidence-based example: **Resolution of *Stafford v Attorney-General* litigation**

In just six months, from Hune to Tīhema 2025, Te Puni Kōkiri was instrumental in resolving the 15-year long *Stafford v Attorney-General* litigation concerning the Nelson Tenths scheme. This righted a 180-year wrong for the plaintiff and for generations of customary owners, extinguishing a significant potential liability for the Crown, and significant uncertainty for the Crown and the region.

Te Puni Kōkiri did this ground-breaking mahi given its responsibility to provide support across government to resolve significant Māori Crown Relations issues. These responsibilities transferred to Te Puni Kōkiri in 2025, including the long-running *Stafford* litigation.

In 2024, the High Court found in *Stafford v Attorney-General* that the Crown had held approximately 8,033 hectares of land in Nelson, Motueka and Golden Bay on trust for customary owners since 1840. The Court found that a private trust, on behalf of around 30,000 customary owners, was found to have been in existence since 31 Maehe 1845, arising from New Zealand Company land transactions in 1839 and the early 1840s and promised tenths reserves.

The High Court decision on this unique set of facts created immediate implications for several Crown landholding agencies, including the Department of Conservation, Land Information New Zealand, the Ministry of Education, the Department of Corrections and Oranga Tamariki.

Between Hune and Tīhema 2025, the Crown and the plaintiff, Mr Rore Stafford, engaged in intensive negotiations to resolve the litigation. This culminated in a Resolution Agreement on 17 Tīhema 2025, finally resolving the dispute and ending the litigation, just over a year after the High Court's decision.

Te Puni Kōkiri, as an instructing agency to Crown Law, played a central role in progressing negotiations. This included leading engagement across affected Crown agencies, working closely with central agencies, such as the Treasury and the DPMC, coordinating joint and cross-agency ministerial advice, and ensuring the Resolution Agreement did not undermine Treaty settlements in Te Tauihu.

The signing of the Resolution Agreement ended a long-standing historical injustice, upheld the rule of law and was particularly significant for the plaintiff, Mr Stafford, and his whānau in seeing more than a decade of litigation conclude with a durable outcome. Settlement also provided certainty for the region and continuity of government services. We are proud to have played a significant role in this kaupapa through a public service, system-orientated approach.

Māori Women's Welfare League

The Māori Women's Welfare League (the League) started in 1951 and has been guided by generations of visionary wāhine Māori whose leadership, advocacy and service have shaped social change nationally. The League's strength has rested in courageous, values-driven wāhine who have championed whānau wellbeing, cultural integrity and Māori self-determination across the motu.

Budget 2025 funding of $1.524 million enabled the League to strengthen its national foundations, and organisational capacity and capability, while expanding locally led support for Māori women and whānau. Investment focused on lifting governance capability, improving operational sustainability, and backing Peka (branch)-led innovation to respond to diverse community needs.

The funding supports a National Strategic Plan (2025–2029) currently under consultation, and consolidating high-level aspirations regionally and locally, including multi-level governance training across national, regional and Peka executives. A Community Innovation Fund has also been established to enable Peka to pilot locally driven initiatives that meet the needs of their communities.

Pacing implementation across diverse regions underlies the importance of clear communication and tailored support with sustained support to embed long-term change.

"This investment has strengthened our ability to continue honouring the kaupapa that has guided us since 1951. By lifting governance capability and supporting our Peka to lead locally, we are better positioned to serve Māori women and whānau on issues that are relevant in today's context – some of which persist since our beginnings."

"Our strength has always come from our Peka and the communities they serve. The Community Innovation Fund enables locally driven solutions that reflect the real needs and aspirations of Māori women, rangatahi, kaumātua and whānau across the motu served by our Peka." – Dr Hope Tupara, President, Māori Women's Welfare League.

Waitangi 2026

A key event for Te Puni Kōkiri in the 2025/26 financial year was coordinating the Crown's attendance at the annual Waitangi Commemorations in Te Tai Tokerau. The 2026 Waitangi Commemorations commenced over the first week of Pēpuere. This included regional visits by Ministers, including to Whangaruru Marae, Ngāti Hine Health Trust, Māori Wardens and the Waka Camp at Bledisloe Domain.

The Crown also attended the National Iwi Chairs Forum (NICF) hui with Iwi Chairs on 4 Pēpuere 2026. This was a significant milestone for the NICF and the Crown, as it was the first time in 18 months that the Iwi Chairs and the Crown had met collectively to discuss topics of mutual importance. Discussions were centred around matters of regional significance to Iwi Chairs, such as climate resilience, emergency management and Māori economic development.

A dedicated Te Puni Kōkiri Project Team was established to coordinate the Crown's attendance at the Waitangi Commemorations, working closely with Crown agencies, the Waitangi National Trust and partners to ensure seamless planning and the successful delivery of all events.

This work reflects the delivery of the Strategic Intentions 2025–2029 of Te Puni Kōkiri, particularly our role in strengthening Māori Crown Relations and supporting meaningful engagement between the Crown and Iwi.

Building relationships with Post-Settlement Governance Entities (PSGEs)

With the transfer of Māori Crown Relations functions to Te Puni Kōkiri in Pēpuere 2025, strengthening the Crown's relationship with Iwi and Māori has become a key strategic focus. This work advances our Strategic Intentions 2025–2029 priority to strengthen Iwi and Māori Relations with the Crown by supporting more effective, consistent and enduring Crown engagement.

Te Puni Kōkiri is leading efforts to strengthen connections and build enduring post-settlement relationships with PSGEs. Across the motu, our six regional teams have been working to embed these relationships within their regions. Regional Directors have engaged directly with PSGEs to foster trusted, long-term partnerships and identify opportunities for Te Puni Kōkiri to support more effective interactions between PSGEs and government agencies.

Feedback from PSGEs has highlighted both opportunities and challenges in strengthening relationships with the Crown. One significant achievement has been the inclusion of qualitative insights from 24 PSGEs in the Whole of System (Core Crown) Report[13] on Treaty Settlement Delivery 2025. Regional teams supported PSGEs to share their experiences of the Crown's delivery of Treaty settlement commitments, the quality of their relationships with Crown agencies, and the issues most important to them.

Where concerns about settlement delivery have been identified, Te Puni Kōkiri has facilitated engagement between PSGEs and Crown agencies to support information sharing, provide updates and help resolve issues. This work has also strengthened Crown agencies' understanding of their Treaty settlement obligations and accountability requirements.

These efforts have supported improved monitoring and delivery of Treaty settlement commitments, while providing PSGEs with meaningful opportunities to share their perspectives on how the system is performing. By enhancing transparency, accountability and shared understanding, this work contributes to stronger and more enduring relationships between Iwi, PSGEs and the Crown.

Challenges remain, including capacity constraints within some PSGEs and requests for capability-building support to strengthen engagement between PSGEs and Crown agencies. Ongoing engagement will build on the foundations established to date and inform the development of an operating model that supports sustainable, high-trust relationships between PSGEs and the Crown.

14,880
settlement commitments
are reported on in Te Haeata

85.5%
of Treaty settlement commitments are complete or on track (up from 76.7% in 2024 and 83.3% in 2025)

1.4%
of Treaty settlement commitments have delivery issues (down from 4.9% in 2024 and 3.5% in 2025)

13 www.tpk.govt.nz/en/mo-te-puni-kokiri/corporate-documents/proactively-released-information/cabinet-papers/all-cabinet-papers/whole-of-system-core-crown-report-on-treaty-settle

< Back to contents

Treaty settlement commitments reporting

Under the Cabinet-mandated framework, *He Korowai Whakamana*, core Crown agencies are required to report annually on the status of their Treaty settlement commitments on Te Haeata – the Settlement Portal. Te Haeata is a database of Treaty settlement commitments as recorded in deeds of settlement and settlement legislation. Te Haeata reporting enhances Crown accountability and enables ongoing monitoring of progress in the implementation of Treaty settlements.

As at 30 Hune 2026, Te Puni Kōkiri is a responsible entity for 150 Treaty settlement commitments on Te Haeata. These commitments comprise:

- relationship redress (38 commitments; 25.3 percent)
- camping entitlements (30 commitments; 20 percent)
- deferred selection property (13 commitments; 8.7 percent)
- property transfer terms – multiple redress types (12 commitments; 8 percent)
- transfer of commercial properties (12 commitments; 8 percent)
- participation arrangements over natural resources (10 commitments; 6.7 percent)
- cultural redress property transfer (10 commitments; 6.7 percent), and
- bespoke arrangements, transfer of Crown Forest Licensed land, PSGE governance matters, deferred selection property subject to leaseback, place name changes, right of first refusal and transfer of commercial properties subject to leaseback (25 commitments; 16.7 percent).

All Te Puni Kōkiri commitments have been assigned a status on Te Haeata. Commitment statuses are defined as follows:

- **Completed** commitments have been fulfilled and all required actions have been undertaken.
- **On track** commitments are progressing as expected and are expected to be delivered within agreed timeframes.
- **Yet to be triggered** commitments are not currently active because the conditions required to initiate delivery have not yet occurred.
- **Delivery issues** arise when a responsible entity has made attempts to complete the actions required to fulfil the commitment. However, complicating factors have meant that the responsible entity is unlikely to be able to deliver the commitment as required, including within any specified timeframes.

During this reporting period, 44.7 percent (67) of Te Puni Kōkiri commitments are complete, 42.7 percent (64) are on track for delivery, 12 percent (18) are yet to be triggered and one commitment (0.7 percent) has delivery issues. There are no Te Puni Kōkiri commitments that have been assessed as having significant settlement issues.

The one commitment assessed as having delivery issues is a cultural redress property transfer commitment for which Te Puni Kōkiri and the Māori Land Court | Te Kooti Whenua Māori are responsible entities. Te Puni Kōkiri continues to work with external partners to address barriers affecting delivery. During the reporting period, progress was also made on several related commitments through a cross-agency Working Group that brings together Te Puni Kōkiri, Te Tari Whakatau and the Māori Land Court to coordinate efforts and progress the resolution of delivery issues.

Overall, the status of Te Puni Kōkiri Treaty settlement commitments demonstrates continued progress. Te Puni Kōkiri commitments that are completed or on track have increased from 82.7 percent in 2024/25 to 87.3 percent in 2025/26. The percentage of commitments with delivery issues has decreased from 4.0 percent to 0.7 percent. Together, these results demonstrate improved delivery performance across Te Puni Kōkiri commitments and highlight the value of sustained collaboration in progressing Treaty settlement implementation.

Outcome measure

Number of significant core Crown Treaty settlement issues.

2025/26 result (baseline year)	Desired trend
2	▼

Commentary

Through our stewardship of the post-settlement space, Te Puni Kōkiri hopes to identify and resolve settlement issues before they become significant, and therefore we hope the trend continues to decrease, rather than increase, over time.

Te Puni Kōkiri does not have control over the progress of other agencies' commitments but this measure, along with the outcome measures on delivery issues and complete/on track commitments, is an indicator of the overall health of the Treaty settlement system.

While the Desired trend is for these to decrease, significant settlement issues can emerge at any time, and the goal is to reach an agreed resolution pathway to address them.

Source: Te Puni Kōkiri internal reporting.

▲ Increase ▼ Decrease ● Maintain

Outcome measure

Percentage of total core Crown Treaty settlement commitments on Te Haeata, with registered delivery issues.

2023/24 result (baseline year)	2024/25 result	2025/26 result	Desired trend
4.90%	3.50%	1.40%	▼

Commentary

The downward trend from 4.9% to 1.4% indicates improved delivery performance across core Crown Treaty settlement commitments, with fewer commitments experiencing delivery issues.

Source: Te Haeata database.

▲ Increase ▼ Decrease ● Maintain

< Back to contents

Outcome measure

Percentage of total core Crown Treaty settlement commitments that are completed or on track.

2023/24 result (baseline year)	2024/25 result	2025/26 result	Desired trend
76.70%	83.30%	85.50%	● or ▲

Commentary

The upward trend from 76.7% to 85.5% indicates improved delivery performance across core Crown Treaty settlement commitments, with more commitments progressed and completed.

Source: Te Haeata database.

▲ Increase ▼ Decrease ● Maintain

Outcome measure

Demonstrated impact of where Te Puni Kōkiri has supported agencies and/or Post-Settlement Governance Entities to reach a resolution pathway for a significant issue.

Result

See evidence-based example *Resolution of Stafford v Attorney-General litigation* on page 42 that fulfils this outcome measure.

< Back to contents

Te Arotake i ngā Whakahaeretanga
Assessment of Operations

Implementing the Government's priorities

Government Target Reporting for Māori

Government Target Reporting for Māori (GTRM) strengthens accountability for improving outcomes for Māori and supports progress against the Government's priorities and Te Puni Kōkiri Strategic Intentions.

In the 2025/26 financial year, we continued to deliver and improve our GTRM through our monitoring and mentoring programme. Quarterly dashboards and reporting provided consistent, system-level visibility of Māori outcomes, highlighting progress, areas for improvement and system settings constraining effective service delivery. This visibility supports clear public sector accountability for Māori outcomes.

Our monitoring is reinforced by a strong mentoring approach. We work with lead Target agencies to understand progress for Māori and identify whether policy, funding, commissioning and accountability settings are enabling better outcomes.

This reporting underpins our system-level stewardship, monitoring and advocacy role. It has enabled the Minister for Māori Development and Te Puni Kōkiri to engage in targeted advocacy to shift system settings so public services are better positioned to deliver for Māori.

While there is still work to do, we can see progress for Māori across a number of targets, including:

- **Target 1**: In the quarter ending Tīhema 2025, 77 percent of Māori patients were admitted, discharged, or transferred from an emergency department within six hours, compared to 76 percent in the quarter ending Tīhema 2024.[14]
- **Target 6**: In Term 1 of 2026, 55 percent of Māori students were present for more than 90 percent of the term, compared to 44 percent in Term 1 of 2023.[15]

We will continue to monitor progress of Māori outcomes through our monitoring and mentoring programme to support *Thriving Whānau* across Aotearoa New Zealand.

Baseline Savings Programme

The baseline for Te Puni Kōkiri was reduced by $26.628 million in 2025/26 through the Budget 2025 Baseline Savings Programme. We achieved these savings by refocusing existing non-departmental baseline funding to reflect the Government's focus on boosting economic growth.

For non-departmental expenditure, the following baseline savings were made:

- **$13.500 million:** reduced funding for the *Māori Housing – Reducing the Scale and Scope of Activity* initiative. Also, reduced savings from the Whai Kāinga Whai Oranga Māori Housing Programme. These savings contributed to the Minister of Finance's grants and funds review.
- **$8.128 million:** reduced funding for the *Māori Housing – Reducing the Scale of New Housing Supply Programmes* initiative. These savings contributed to the Associate Minister of Finance's Baseline Savings Programme.

14 Health New Zealand. (2026, Hūrae). Health targets. www.healthnz.govt.nz/about-us/what-we-do/planning-and-performance/health-targets.

15 Ministry of Education. (2026, Hūrae). Attendance. Education Counts. www.educationcounts.govt.nz/statistics/attendance.

- **$5 million:** reduced funding for the *Māori Economic Development Acceleration – Unlocking the Potential of Māori-Owned Assets and Enterprises* initiative, rescoped the MDF to accelerate Māori economic growth, and contributed to the Minister of Finance's grants and funds review.

Reduction in expenditure on contractors and consultants

Contractor and consultant costs totalled $5.096 million (draft, unaudited) in 2025/26. While that was higher than the 2024/25 financial year spend of $4.320 million, it reflects the additional workload from the transfer of Māori Crown Relations functions to Te Puni Kōkiri. Contractor and consultant spending sat below the forecast provided to Te Kawa Mataaho | Public Service Commission and was a reduction on spend from the 2022/23 and 2023/24 financials years, which totalled $9.939 million and $6.043 million, respectively.

Significant Budget decisions and initiatives

Budget 2025 resulted in cost savings initiatives for Te Puni Kōkiri, reflecting the current fiscal environment where savings were required across many portfolios. Changes to the MDF represent a balance between reduced funding across all government spending and prioritisation of Māori economic development.

Also in Budget 2025, Te Puni Kōkiri secured new funding for Community and Māori Governance Organisations, namely, a $1.791 million increase in baseline for Māori Wardens and $1.524 million in new baseline funding for the Māori Women's Welfare League.

Budget 2026 maintained a strong focus on cost savings, while providing new spending to support the Government's priorities. Initiatives in Budget 2026 include increased funding to support the Government's priority of building growth and enabling private enterprise. This included:

- **$48 million over four years**: additional funding towards Māori Media – Strengthening the Māori Media Sector for a Digital Future and Commissioning Te Reo Māori Content. Funding was allocated to:
  - Te Māngai Pāho, which received $10 million of ongoing funding
  - Whakaata Māori, which received $8 million over three years of time-limited funding.
- **$8 million over four years**: through the reprioritisation of baseline funding from the MDF to a new initiative, Te Māori Tū, to develop and deliver programmes showcasing traditional and contemporary Māori arts, goods and services.

The continued focus on cost savings in Budget 2026 required Te Puni Kōkiri to identify and implement further baseline savings to support the Government's fiscal sustainability goals, namely:

- **$23.6 million over four years**: departmental cost efficiencies through savings in personnel and contractors and consultants spend.

Te Puni Kōkiri is already an efficient organisation and will continue to deliver on Ministerial priorities and its Strategic Intentions 2025–2029.

Major spending decisions

Budget 2025 priorities resulted in Te Puni Kōkiri supporting the Government's fiscal sustainability targets. Te Puni Kōkiri had no major new spending decisions approved as part of Budget 2025.

< Back to contents

He Tauākī Whakahaere Ratonga Statement of Service Performance and Judgements – Departmental

This Statement of Service Performance explains what Te Puni Kōkiri set out to achieve, what was delivered during the year, and how performance against funded activities has been measured and reported.

Reporting Entity – About Te Puni Kōkiri

Te Puni Kōkiri is a New Zealand government department as defined in section 5 of the Public Services Act 2020.

The relevant legislation governing the operations of Te Puni Kōkiri includes the Ministry of Māori Development Act 1991, Public Finance Act 1989, Public Services Act 2020 and Treaty of Waitangi Act 1975.

Te Puni Kōkiri does not have a profit-making objective and is classified as a public sector public benefit entity (PBE). Accordingly, its financial statements are prepared in accordance with New Zealand generally accepted accounting practice (NZ GAAP) using PBE accounting standards.

Te Puni Kōkiri leads policy advice to the Government on Māori development and Iwi and Māori relations with the Crown.

Statement of Compliance – How this information has been prepared

This service performance information has been prepared to ensure transparency, consistency and accountability for how public funding has been used. It has been prepared in accordance with Tier 1 PBE financial reporting standards (FRS), which have been applied consistently throughout the period. The financial statements and service performance information have been prepared in accordance with PBE Standards and in accordance with GAAP.

Scope of service performance information – What information is included

The service performance information for Te Puni Kōkiri can be found in the following sections of this Annual Report:

- The *Progress on Strategic Intentions* section outlines our outcomes performance framework and the work Te Puni Kōkiri undertakes to contribute towards the achievement of those outcomes, including outcome measures. This information can be found on pages 09 to 47. Outcome measures are considered other information for the audit opinion and are not part of the audited service performance information.
- The *Assessment of operations – year-end performance reporting on appropriations* section outlines the performance measures and information for each departmental and multi-category appropriations that are funded under Vote Māori Development. This excludes appropriations that are exempted from end-of-year reporting requirements under section 15D(1) and (2)(b)(iii) of the Public Finance Act 1989. This service performance information can be found on pages 59 to 68.
- The *Appendix* includes performance measures and information for each non-departmental appropriation that is funded under Vote Māori Development. This excludes appropriations that are exempted from end-of-year reporting requirements under section 15D(2)(b)(ii) and (2)(b)(iii) of the Public Finance Act 1989. This service performance information can be found in a report appended to this Annual Report on pages 135 to 147. Non-departmental appropriation performance measures are considered other information for the audit opinion and are not part of the audited service performance information.

Vote Māori Development also includes funding for the following Crown and Statutory entities:

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

Service performance information for Te Mātāwai and Whakaata Māori, which Te Puni Kōkiri is responsible for reporting, is published as part of a report appended to this Annual Report in the *Appendix* section and can be found on pages 135 to 147. The remaining Crown and Statutory entities report their service performance information separately in their own annual reports and is therefore not included in this Statement of Service Performance.

How performance measures and targets are selected

Te Puni Kōkiri applies a consistent and structured process to the review and selection of performance measures. This review included performance measures that related to the Te Arawhiti functions that transferred to Te Puni Kōkiri in Pēpuere 2025. This process considers the purpose of the funding, the role of Te Puni Kōkiri, and the outcomes sought, before identifying potential measures. Each potential measure is then assessed to determine whether it is feasible to implement and provides a meaningful indication of achievement. The same approach is applied when developing performance measures for new funding.

In selecting and reporting performance measures and standards (targets), Te Puni Kōkiri ensures that information meets the qualitative characteristics set out in PBE FRS 48. These characteristics include relevance, faithful representation, understandability, timeliness, comparability and verifiability.

Standards (targets) are set using historical trend data and/or informed judgement about expected or desired performance levels. Where historical trend data is not available for a new performance measure, the first year of reporting is used to collect baseline data, which is then used to establish an appropriate standard (target).

To provide Ministers with assurance that policy advice and briefings are timely, reliable, and of a quality that supports informed decision-making and the delivery of Government priorities, Te Puni Kōkiri is required by the Department of the Prime Minister and Cabinet (DPMC) to report on performance across the following two areas:

- Minister's satisfaction with the quality of policy advice. We follow the Ministerial Policy Satisfaction Survey guidance provided by DPMC.
- Quality of policy advice and policy briefings. We follow the Policy Quality Framework guidance provided by DPMC in assessing policy advice papers.

How changes to measures and targets are managed

Changes to performance measures and standards (targets) are set out in the Estimates of Appropriations and Supplementary Estimates of Appropriations documents for Vote Māori Development. These documents include explanatory notes outlining the nature and rationale of the changes.

To support consistent and reliable reporting over time, Te Puni Kōkiri develops and maintains performance measure catalogues. These catalogues document how each performance measure is defined, and how data is collected, calculated and recorded.

How performance results are reported

Performance results are reported in a consistent way to support understanding of whether standards (targets) have been met, not met, or could not be measured. Individual results for each appropriation are reported in a table under the heading 'Performance reporting'.

The following performance measure status keys are used to rate and report on results:

- Measures that have met their standard (target)
- Measures that have not met their standard (target)
- Measures that do not have available data

Comparative results from the previous year, as published in our 2025 Annual Report, are included to provide a consistent point of comparison. For new performance measures, comparative results may not be available due to the absence of historical data. New measures for 2026 are identified in the actual 2025 column as 'New measure'.

Te Puni Kōkiri has established specific criteria to determine when it is appropriate to provide additional information relating to a performance measurement via disclosures for some non-financial performance measures.

The following criteria were applied to ensure Te Puni Kōkiri discloses the most relevant and useful information including where performance results are:

Variance-based

- materially different from the target – results where the variance between actual and target is greater than or equal to 5 percent.
- materially different from the prior period – results where the variance between actual and prior period is greater than or equal to 5 percent.

Achievement status-based

- reported as 'not met'
- ministerial servicing quality and volume measures that do not achieve the target:
  - ministerial correspondence
  - Official Information Act requests, and/or
  - written Parliamentary Questions.

Measure-specific circumstances

- subject to material changes in performance measures and targets for an appropriation
- derived from surveys and/or
- for a new measure.

Additional context

- any additional details to support the use and future use of information and its impact.

Disclosures regarding measuring bases and evaluation methods for each performance measure can be found on pages 67 and 68 at the end of *Assessment of operations – Year-end performance information on Appropriations* section.

< Back to contents

Key judgements and assumptions in performance reporting

As part of the performance framework at Te Puni Kōkiri, we review our suite of performance measures annually to ensure they remain relevant, meaningful and effectively tell the performance story for funding we receive through appropriations.

The review also ensures we are:

- providing appropriate and meaningful performance measures that support the relevant intention statement for the appropriation
- providing performance measures that are proportionate to appropriation funding
- supporting continuous improvement by addressing issues identified through our existing reporting processes, and
- supporting better alignment of our suite of measures with best practice and our strategic goals.

Most changes resulting from the review were applicable for the 2025/26 financial year. Explanatory notes outlining the nature and rationale of the changes can be found in Vote Māori Development Estimates of Appropriations 2025/26 and Supplementary Estimates of Appropriations 2025/26 documents.

These changes include:

- removing and replacing performance measures that are no longer fit for purpose or relevant for showing achievement of results from the funding received
- removing performance measures that are no longer needed, and/or
- amending standards (targets) to reflect current rates of performance.

Te Puni Kōkiri will continue to review its performance measures annually, targeting any that are no longer fit for purpose or may need improvement, as part of a continuous improvement process.

How appropriations contribute to outcomes

As detailed in our Strategic Intentions 2025–2029, the overarching long-term vision of Te Puni Kōkiri is to enable *Thriving Whānau* – a vision underpinned by the idea that when whānau thrive, so do their communities, Hapū, Iwi and all of Aotearoa New Zealand.

Te Puni Kōkiri is a small agency with a broad remit to support outcomes for almost one-sixth of Aotearoa New Zealand's population, requiring deliberate choices about where it focuses its efforts.

Our five strategic priorities reflect the organisation's intent to concentrate activity within a more focused work programme. Further information on our strategic outcomes is provided in the *Progress on Strategic Intentions* section. Each appropriation contributes to one or more of these strategic priorities. To support transparency and understanding, the relevant strategic priority symbol or symbols are presented alongside the performance information for each appropriation, clearly illustrating the link between appropriations and strategic outcomes.

Our five strategy priorities are as follows:

	**Whānau Ora** The public sector adopts the Whānau Ora commissioning model
	**Māori economic development and growth** Creating conditions to support Iwi and Māori economic success
	**Monitoring and mentoring** Monitor and liaise with agencies delivering service to Māori for the purpose of ensuring those services are adequate
	**Māori language and culture** Māori language and culture is preserved, promoted and advanced
	**Iwi and Māori relations with the Crown** Strengthening the relationships with Iwi and Māori

< Back to contents

Departmental Expenditure

This Departmental Appropriations Report 2025/26 outlines what was intended to be achieved through each of the appropriations under Vote Māori Development, and the results delivered by Te Puni Kōkiri. The report meets the requirements of the Public Finance Act 1989.

The 2025/26 service performance information is presented by appropriation, consistent with the Vote Māori Development Estimates of Appropriations 2025/26 and Supplementary Estimates of Appropriations 2025/26 documents.

Appropriations reported in this section are outlined as follows:

Departmental Expenditure

- 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
- Whakapakari Kaupapa Whānau Ora | Whānau Ora Commissioning Approach

Capital Expenditure

- Te Puni Kōkiri Utunga Haupū Rawa | Te Puni Kōkiri – Capital Expenditure

Multi-Category Expenditure

- Ngā Hononga Māori Karauna | Māori Crown Relations.

Reconciliation of Output Expenditure to Financial Statements

The total output expenditure from the four departmental outputs is $83,968.

This reconciles to expenses in the financial statements on page 85.

Departmental Expenditure

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

This appropriation contributes to the Strategic Priorities:

Scope of this appropriation

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.

What we intended to achieve with this appropriation

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, and
- 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.

Expenditure

Expenditure incurred against this appropriation for the 2025/26 financial year is summarised in the following table:

Actual 2025 $000		Actual 2026 $000	Unaudited Budget 2026 $000	Unaudited Supp. Estimates 2026 $000
63,994	Revenue Crown	64,638	63,571	63,571
626	Other revenue	367	828	828
64,620	**Total Revenue**	65,005	64,399	64,399
63,896	Less Expenditure	64,385	64,399	64,399
724	**Surplus (Deficit)**	620	–	–

< Back to contents

How we performed

Achieved 8 out of 9 performance standards — **89% achieved**

ID	Actual 2025	Assessment of Performance	Actual 2026	Target 2026	Standard met
1.01	3.23	Technical quality of policy advice papers assessed by a survey under the Policy Quality Framework which is conducted by an external provider each financial year	3.44 (see note)	3.5 or above	✗
1.02	3.5	The satisfaction of the Minister for Māori Development with the policy advice service, as per the Ministerial Policy Satisfaction Survey	3.6	3.5 or above	✓
1.03	98.30%	Official Information Act (OIA) 1982 request timeframes met	99.4%	At least 95%	✓
1.04	99.47%	Written Parliamentary Questions timeframes met	99.8%	At least 95%	✓
1.05	97.22%	Ministerial advice (briefings, aide memoires and other Ministerial reports) timeframes met	97.9%	At least 95%	✓
1.06	Achieved	An Investment Plan is in place to provide an overarching framework to support and guide investment decisions	Achieved	Achieved	✓
1.07	100%	Investments align to one of Te Puni Kōkiri strategic priorities	100%	At least 95%	✓
1.08	4	The number of quarterly Māori Development Fund Investment updates provided to the Minister for Māori Development, within agreed timeframes	4	4	✓
1.09	New Measure	Average satisfaction score from stakeholders on engagement with regional staff	7.15	7 or above	✓

Note: The policy quality score for Māori Development and Whānau Ora has improved this year, with this year's result sitting only 0.06 points short of the target standard of 3.5. This represents a 6.5% increase from last year's score of 3.23. The median score was 3.5.

Whakapakari kaupapa Whānau Ora
Whānau Ora Commissioning Approach

This appropriation contributes to the Strategic Priority:

Scope of this appropriation

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

What we intended to achieve with this appropriation

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

- support and contract management for four non-governmental Whānau Ora Commissioning Agencies, and
- research and evaluation of the Whānau Ora approach.

Expenditure

Expenditure incurred against this appropriation for the 2025/26 financial year is summarised in the following table:

Actual 2025 $000		Actual 2026 $000	Unaudited Budget 2026 $000	Unaudited Supp. Estimates 2026 $000
9,404	Revenue Crown	9,321	9,370	9,370
–	Other revenue	–	–	–
9,404	**Total Revenue**	9,321	9,370	9,370
9,390	Less expenditure	9,284	9,370	9,370
14	**Surplus (Deficit)**	37	–	–

< Back to contents

How we performed

Achieved 5 out of 5 performance standards **100% achieved**

ID	Actual 2025	Assessment of Performance	Actual 2026	Target 2026	Standard met
2.01	3.6	The satisfaction of the Minister for Whānau Ora with the policy advice service, as per the Ministerial Policy Satisfaction Survey	3.8	3.5 or above	✓
2.02	3 plans	Number of investment plans in place to achieve the commissioning of Whānau Ora services	4 plans	4 plans	✓
2.03	New Measure	All mandatory data and privacy requirements are met by Commissioning Agencies to an agreed standard	Achieved	Achieved	✓
2.04	New Measure	All Whānau Ora Commissioning Agencies provide up-to-date conflict of interest registers actively managed through management plans	Achieved	Achieved	✓
2.05	New Measure	All mandatory Whānau Ora service Integrated Data Infrastructure (IDI) data, and performance and progression data is supplied by Commissioning Agencies to an agreed standard.	Achieved	Achieved	✓

Capital Expenditure Appropriation

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

Scope of this appropriation

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.

What we intended to achieve with this appropriation

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 2025/26 financial year is summarised in the following table:

Actual 2025 $000		Actual 2026 $000	Unaudited Budget 2026 $000	Unaudited Supp. Estimates 2026 $000
3,717	Total capital expenditure	168	3,098	1,150
3,717	**Total Appropriation**	168	3,098	1,150

How we performed

Achieved 2 out of 2 performance standards — **100% achieved**

ID	Actual 2025	Assessment of Performance	Actual 2026	Target 2026	Standard met
3.01	100%	Percentage of Te Puni Kōkiri leasehold properties that meet Physical Security Level 1 (PHYSEC 1) of the Protective Security Requirements	100%	100%	✓
3.02	86%	Percentage of Te Puni Kōkiri vehicles that are Electric or Plug-in Hybrid	86%	80%	✓

< Back to contents

Multi-Category Expenses Appropriation

Ngā Hononga Māori Karauna
Māori Crown Relations

This appropriation contributes to the Strategic Priority:

Overarching purpose of this appropriation

The single overarching purpose of this appropriation is to support the strengthening of the relationship between Māori and the Crown.

What we intended to achieve with this appropriation

This appropriation is intended to achieve strong, ongoing and effective relationships between Māori and the Crown.

Expenditure

Expenditure incurred against this appropriation for the 2025/26 financial year is summarised in the following table:

Actual 2025 $000		Actual 2026 $000	Unaudited Budget 2026 $000	Unaudited Supp. Estimates 2026 $000
3,027	**Total Appropriation**	10,023	10,102	10,102

Note: The actual figure of $10,023 comprises $9,099 departmental expenditure and $924 non-departmental expenditure.

How we performed

Achieved 0 out of 1 performance standards — **0% achieved**

ID	Actual 2025	Assessment of Performance	Actual 2026	Target 2026	Standard met
4.01	6/10	The satisfaction of the Minister for Māori Crown Relations: Te Arawhiti with the strengthening of the relationship between Māori and the Crown	6 (see note)	8 or above	✗

Note: The result, like last year, reflects the Minister's satisfaction with the strengthening of the relationship between Māori and the Crown, a system outcome of public service and agency contributions. Te Puni Kōkiri will work with the Minister to review the wording of the measure from 2026/27 to better reflect the role of Te Puni Kōkiri in advising and supporting the Minister.

Te Whakapakari Āheinga Karauna
Strengthening Crown Capability

Scope of this category

This category is limited to the provision of services to strengthen Crown capability in building sustainable and productive Māori Crown relationships; including providing advice and information to support Ministers on government policy matters relating to the Māori Crown Relationship.

What we intended to achieve with this category

This category is intended to achieve effective support for the Minister for Māori Crown Relations: Te Arawhiti in helping government to better engage with Māori on matters of importance by lifting capability across the sector.

How we performed

Achieved 2 out of 4 performance standards — **50% achieved**

ID	Actual 2025	Assessment of Performance	Actual 2026	Target 2026	Standard met
4.02	3.7	The satisfaction of the Minister for Māori Crown Relations: Te Arawhiti with the policy advice service, as per the Ministerial Policy Satisfaction Survey	3.8	3.5 or above	✓
4.03	No Data Available	Technical quality of policy advice papers assessed by a survey under the Policy Quality Framework which is conducted by an external provider each financial year	3.30 (see note 1)	3.5 or above	✗
4.04	New Measure	The number of updates on the implementation of Treaty Settlement Commitments provided to the Minister for Māori Crown Relations: Te Arawhiti, within agreed timeframes	11	4	✓
4.05	New Measure	Average number of months taken to publish legislated settlements on Te Haeata after settlement date	No Data Available (see note 2)	6 months or less	✗

Note 1: This is the first full year of measuring policy quality for Māori Crown Relations. The score for this year is 0.20 points below the standard, establishing a baseline against which future performance improvements can be measured and monitored. The median score was 3.5.

Note 2: To address the Auditor-General's recommendation that Te Puni Kōkiri improve the quality and accuracy of information collected and reported through Te Haeata, Te Puni Kōkiri continues to refine and test the process for uploading commitments to strengthen capability, improve data quality and support more robust insights. The implementation of these improvements resulted in some unanticipated delay. No legislated settlements were published on Te Haeata during the reporting period, and therefore no data is available for this measure. One settlement was published by 31 Ākuhata 2026 and two settlements are pending Post-Settlement Governance Entity approval for publication. These will be reflected in the 2026/27 Annual Report.

< Back to contents

Departmental performance measurement disclosures

Measure ID	Performance measurement disclosure
1.01, 1.02, 1.03, 1.04, 1.05, 1.07, 1.08, 2.01, 4.01, 4.02 and 4.03	Measure and/or standard wording for these measures were revised in 2025/26 for improved clarity, understandability and consistency across reporting and accountability documents.
1.01	Te Puni Kōkiri adhere to the Policy Quality Framework guidance provided by the Department of the Prime Minister and Cabinet in assessing policy advice papers. New Zealand Institute of Economic Research (NZIER) independently assesses policy advice and policy briefings.
1.02	This measure uses the average score, provided by the Minister, for four areas of satisfaction: general satisfaction, quality of policy advice, confidence in policy advice, and trust in policy officials. Each rating uses the scale: 1=Never, 2=Some of the time, 3=About half the time, 4=Most of the time, 5=Always.
1.03	The statutory timeframe to respond to an Official information Act (OIA) request is ‘as soon as reasonably practicable' and no later than 20 working days as stated in the Official Information Act 1982.
1.04	The parliamentary timeframe to respond to Written Parliamentary Questions is six working days.
	The result exceeded the target due to the timely completion of Written Parliamentary Questions within the required timeframes.
1.05	Timeframes are agreed on a case-by-case basis.
1.07	The standard for this measure has been increased in response to the alignment with the new strategic priorities of Te Puni Kōkiri.
	All investments aligned with Te Puni Kōkiri strategic priorities, exceeding the minimum standard.
1.08	Four quarterly Māori Development Fund (MDF) investment updates were provided to the Minister within agreed timeframes. The updates showed MDF is supporting both Māori economic development and locally led community outcomes, including asset productivity, export growth, marae preparedness and rangatahi pathways into employment. Reporting showed strong completed-project delivery and provided visibility of trends, outcome evidence, evidence-based examples and delivery watchpoints.
1.09	This new measure replaces the former measure 'Percentage of stakeholders who report being satisfied or very satisfied with the level of engagement with regional staff’ and applies a consistent approach to survey design and measurement across services.
	This measure uses a 1-10 scoring scale, with 1 being 'Extremely dissatisfied' and 10 being 'Extremely satisfied'.
2.01	This measure uses the average score provided, by the Minister, for four areas of satisfaction: general satisfaction, quality of policy advice, confidence in policy advice, and trust in policy officials. Each rating uses the scale: 1=Never, 2=Some of the time, 3=About half the time, 4=Most of the time, 5=Always.
2.02	This new measure replaces the former measure ‘Negotiate and agree triennial Investment Plan with each Commissioning Agency, to be updated annually’ as it better reflects Whānau Ora commissioning contracts and practice.
	The standard for the former measure ‘Negotiate and agree triennial Investment Plan with each Commissioning Agency, to be updated annually’ was ‘3 plans’. This was increased to ‘4 plans’ to reflect the increased number of Commissioning Agencies.

Measure ID	Performance measurement disclosure
2.03	This new measure ensures that Whānau Ora data is safe, lawful and trusted, with minimal risk exposure. It also provides assurance that Commissioning Agencies are complying with contractual obligations.
2.04	This new measure contributes to ensure that commissioning decisions are transparent, ethical and defensible.
2.05	This new measure ensures that decision-makers and evaluators have reliable, usable data on Whānau Ora commissioning.
	Commissioning Agencies supply all mandatory Whānau Ora service data for the Integrated Data Infrastructure (IDI), together with performance and progression data, in accordance with the agreed standard. The 'agreed standard' refers to the agreed level of information, as per the Outcome Agreements and any additional conditions set through the Data Sharing Agreement between each Commissioning Agency and Stats NZ. Te Puni Kōkiri maintains and assures the quality of the data used for this measure by undertaking a suite of quality assurance checks and providing feedback to Commissioning Agencies.
	Credible evaluation of the approach will only be possible after sufficient service history has accumulated. Over time, we will be able to deliver richer insights and evaluate programme effectiveness incorporating a combination of data types provided by Commissioning Agencies.
3.02	The target was exceeded because the proportion of Te Puni Kōkiri vehicles that are Electric or Plug-in Hybrid remained above the target level.
4.01	This measure uses the score, provided by the Minister, to an additional question that is part the Ministerial Policy Satisfaction Survey. The rating uses a 1-10 scale, with 1 being 'Extremely dissatisfied' and 10 being 'Extremely satisfied'.
4.02	This measure uses the average score, provided by the Minister, for four areas of satisfaction: general satisfaction, quality of policy advice, confidence in policy advice, and trust in policy officials. Each rating uses the scale: 1=Never, 2=Some of the time, 3=About half the time, 4=Most of the time, 5=Always.
4.03	This measure was transferred to Te Puni Kōkiri from Te Arawhiti on 24 Pēpuere 2025. The result for 2024/25 was recorded as 'No Data' as there was an insufficient number of papers to conduct a robust review.
	Te Puni Kōkiri adhere to the Policy Quality Framework guidance provided by the Department of the Prime Minister and Cabinet in assessing policy advice papers. New Zealand Institute of Economic Research (NZIER) independently assesses policy advice and policy briefings.
4.04	This new measure provides assurance to the Minister that there is progress by agencies of their Settlement Responsibilities, or highlights areas of risk when commitments are not being met.
	The target was exceeded because monthly updates were provided while a transition to quarterly reporting was being developed and implemented; quarterly reporting was introduced in 2026/27.
4.05	This new measure ensures administrative efficiency by Te Puni Kōkiri and ensures accountability, compliance and transparency.
	Excluded from this measure are occasions where Post-Settlement Governance Entities have asked to pause publication of the settlement.

< Back to contents

Te Oranga me te Āheinga o te Whakahaere Organisation Health and Capability

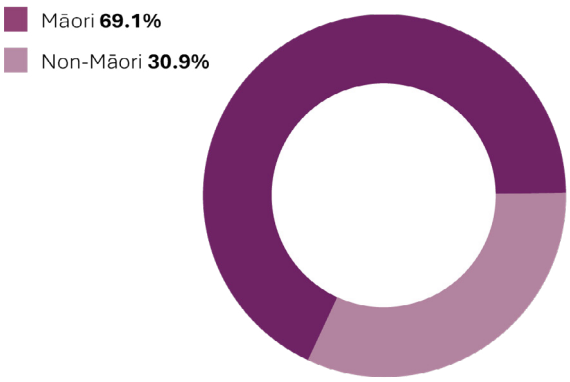
About us

Te Puni Kōkiri is the lead policy advisor to government on Māori development and Iwi and Māori relations with the Crown. We provide independent policy advice to our Minister(s) – the Minister for Māori Development, Minister for Whānau Ora and Minister for Māori Crown Relations.

Our kaimahi

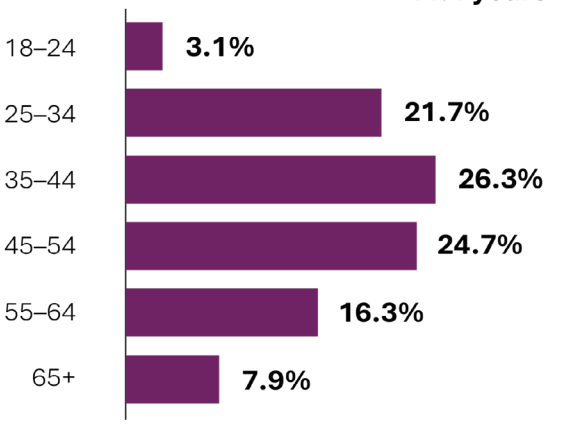
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kaimahi

Ethnicity | Māori

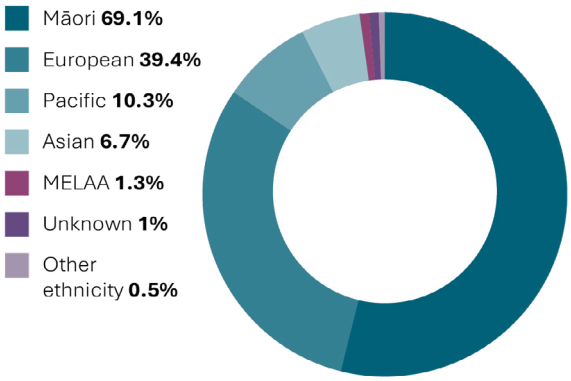


Age

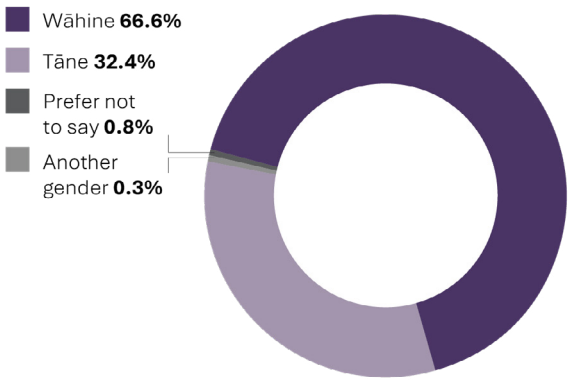
Average age: **44.4 years**



Ethnicity | Kaimahi*

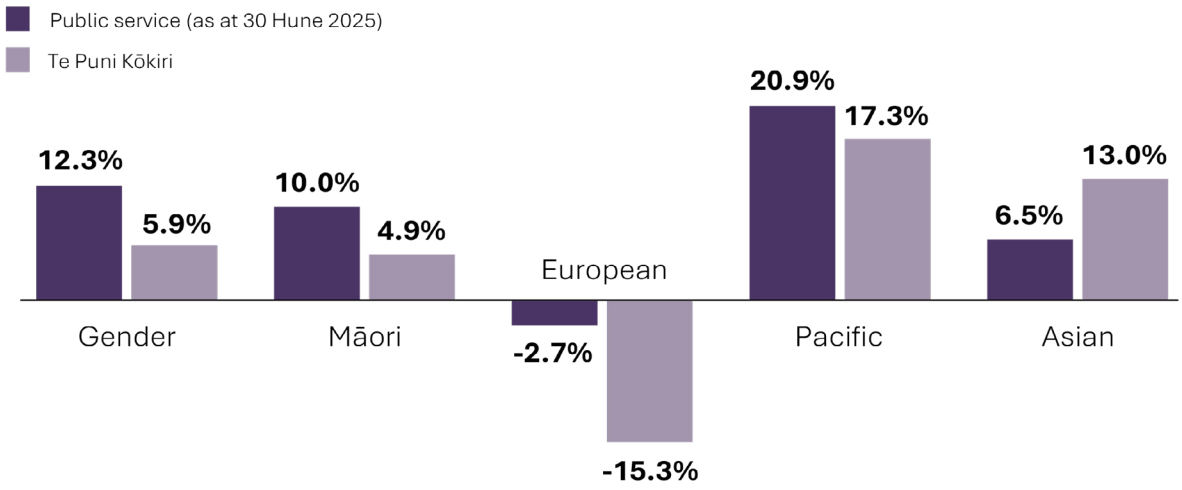


Gender | Kaimahi

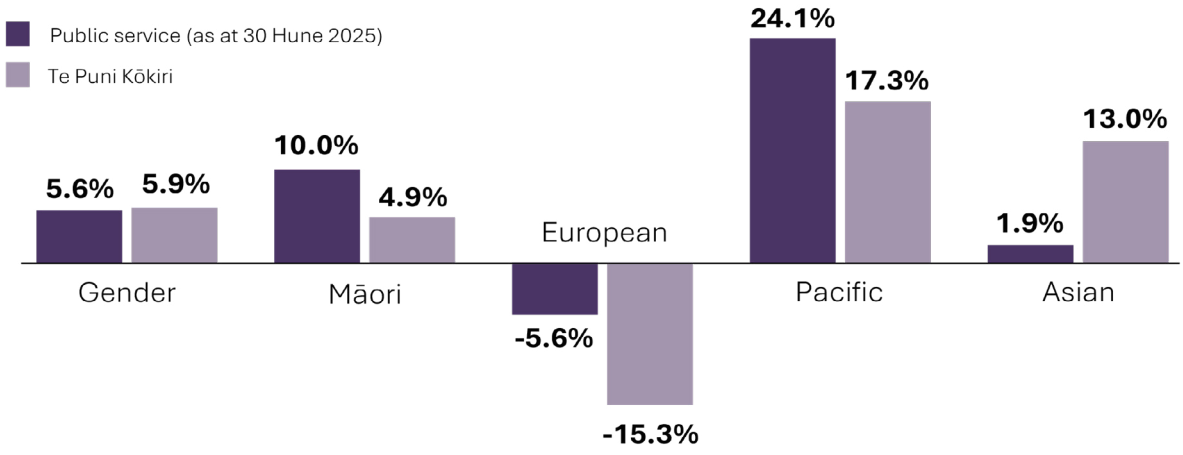


* Kaimahi can select up to three ethnicities as per the Public Service Commission's (PSC's) guidance, so total percentage may add up to more than 100%.

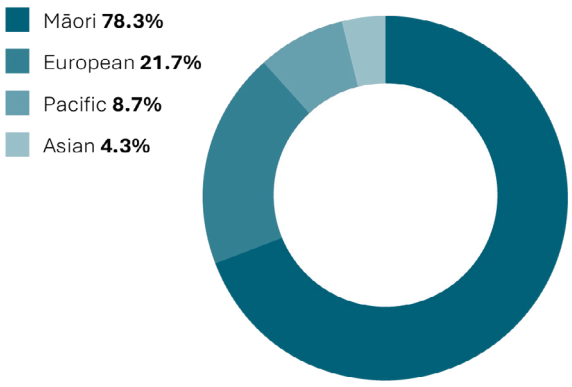
Pay gap | Average



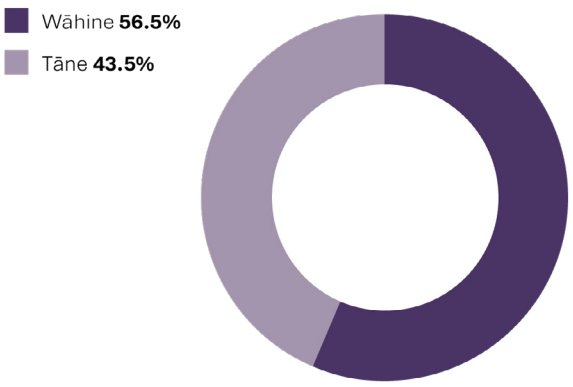
Pay gap | Median



Ethnicity | Senior leaders (tier 1–3)*



Gender | Senior leaders



*PSC guidance – The Secretary for Māori Development is not included as they are employed by the PSC.

Governance and leadership

Governance at Te Puni Kōkiri focuses on strategic leadership, stewardship, risk management and accountability, enabling the organisation to deliver improved outcomes for whānau, Hapū, Iwi and Māori. During 2025/26, governance arrangements were reviewed and refreshed to strengthen the connection between strategy, performance and financial oversight, and to support clear, timely decision-making across Te Puni Kōkiri.

Executive Leadership Team

The 2025/26 Executive Leadership Team (ELT) of Te Puni Kōkiri includes the Secretary of Māori Development and four[16] Deputy Secretaries:

- Dave Samuels – Secretary for Māori Development (Dion Tuuta effective 1 Hūrae 2026)
- Paula Rawiri – Deputy Secretary, Policy
- Grace Smit – Deputy Secretary, Regions
- Terina Cowan – Deputy Secretary, Strategy
- Steven Sutton – Deputy Secretary, Governance and Corporate.

Chaired by the Secretary for Māori Development, ELT has collective responsibility for the governance of Te Puni Kōkiri.

ELT also has a role in supporting the Secretary for Māori Development to lead Te Puni Kōkiri. Each ELT member is responsible for ensuring their puni contributes to Te Puni Kōkiri vision of *Thriving Whānau* and meets our statutory, strategic, policy, investment and public service obligations.

Kete tahi | Governance Committees

ELT is supported by Governance Committees designed to provide assurance, oversight and advice across key strategic, financial, investment and system-enabling functions.

Strategy and Finance Committee

The Strategy and Finance Committee[17] supports ELT by providing governance oversight, assurance and advice on Te Puni Kōkiri strategic intent, organisational performance, financial performance and alignment of resources to priorities.

This Committee brings strategy, performance and financial oversight together to strengthen ELT decision-making.

Whānau Ora Committee

The Whānau Ora Committee provides oversight, governance and support to ELT in relation to the effective and efficient delivery and operationalisation of Whānau Ora within Te Puni Kōkiri.

Capability and Systems Committee

The Capability and Systems Committee supports ELT to provide strategic governance and oversight of Te Puni Kōkiri, enabling functions and projects, and ensuring the organisation has the capabilities, systems, infrastructure and processes required to deliver its strategic priorities and required outputs. The Health and Safety Committee reports to the Capability and Systems Committee monthly to provide oversight of health and safety risks and performance.

16 The number of Deputy Secretaries reduced from five to four, effective from 18 Mei 2026. As part of this change, the Deputy Secretary, Corporate role was disestablished. Its functions were redistributed across the Governance puni (which was subsequently renamed Governance and Corporate) and the Strategy puni.

17 The Strategy and Finance Committee was established midway through the reporting period, combining the functions of the former Strategy and Performance Committee and Finance Committee.

Investment Committee

The Investment Committee provides strategic governance, advice and assurance over non-departmental investment activities at Te Puni Kōkiri. The Committee supports the Deputy Secretary, Regions – who holds delegated authority for Non-Departmental Operating Expenditure (NDOE) investment decisions – by overseeing investment strategies and plans, monitoring performance and risks, and ensuring alignment with strategic priorities.

Audit and Risk Management Committee

The Audit and Risk Management Committee provides independent advice to the Secretary for Māori Development. This advice includes observations on the effectiveness of the risk management framework and processes, the internal control environment, internal and external audit activities, and financial reporting.

Strengthening leaders/ strengthening leadership initiatives

Te Puni Kōkiri continues to demonstrate its commitment to strengthening leadership through the delivery of programmes for leaders at all levels:

- **Specialist Leaders Programme** (for thought leaders)
- **Emerging Leaders Programme** (for kaimahi aspiring to be a people leader)
- **New People Leaders** (for new leaders within their first year)
- **Experienced Leaders Programme** (for people leaders with one+ years' experience leading a team)
- **Coaching for High Performance** (for all people leaders).

These programmes are a strategic investment in strengthening leadership capability, with 11 workshops having been delivered to 82 participants in the 2025/26 financial year.

Te Taunaki (Brown Bag Sessions and people leader workshops)

The results of the 2025 Te Taunaki Public Service Census (Te Taunaki) were released in Hūrae 2025. Te Taunaki surveyed public servants working in departments and departmental agencies. The results provided valuable insight into organisational strengths and areas for improvement, enabling ELT to prioritise actions to strengthen organisational health, with a particular focus on leadership, performance culture, and building a positive and safe workplace.

Participating agencies were required to develop and implement Te Taunaki action plans based on their results. In response, Te Puni Kōkiri implemented a targeted Te Taunaki action plan. Key initiatives included:

- Strengthening leadership visibility and communication – Fortnightly 'Brown Bag Sessions' led by the ELT to engage directly with kaimahi on organisational priorities and system leadership kaupapa.
- Building leadership capability and performance culture – Delivery of six workshops for people leaders focused on improving performance culture and fostering a positive and safe workplace. Over 90 percent of people leaders attended, with post-workshop feedback indicating increased confidence and capability.
- Enhancing a safe and respectful workplace – Updated policies and resources focused on the prevention of bullying and harassment, including clearer resolution processes and accessible, safe reporting pathways.

These initiatives reflect a deliberate focus on strengthening leadership capability, improving organisational culture, and ensuring a safe and supportive environment for all kaimahi.

Policy workforce organisational design

As the Government's lead policy advisor on Māori development and Iwi and Māori relations with the Crown, Te Puni Kōkiri must continue to be positioned to direct resourcing to priority areas. In Noema 2025, Te Puni Kōkiri implemented a more agile way of working across the organisation through an enterprise work programme.

Using this new model, the Policy puni is able to more effectively:

- direct resourcing based on priorities
- allocate kaimahi to projects where more capacity is needed to meet demand
- resource new work outside of existing team portfolios
- build capability, improve learning and development opportunities, and strengthen succession planning.

This approach enables kaimahi to work across kaupapa, providing opportunities to share expertise, build new capabilities and increase exposure to varied policy projects.

< Back to contents

Papa Pounamu

Te Puni Kōkiri Diversity, Equity and Inclusion Plan 2025 brought together the complementary public service work programmes of Kia Toipoto | Gender and Ethnic Pay Gaps plan and Papa Pounamu | Diversity and Inclusion work programme. Te Puni Kōkiri 2025 work plan supports us to meet the legislative requirements of the Public Service Act 2020 (in particular sections 73 and 75), the Human Rights Act 1993 and the Equal Pay Act 1972.

The current Te Puni Kōkiri Diversity, Equity and Inclusion Plan 2025 can be found on our website.[18] Te Puni Kōkiri will work with the Public Service Commission to refresh the Diversity, Equity and Inclusion Plan in the upcoming 2026/27 financial year.

Papa Pounamu priority	How we support this priority
Te Urupare i te Mariu | Addressing Bias	New kaimahi are required to complete the updated unconscious bias e-learning module as part of the essential learning kit. Delivered monthly reporting to the Capability and Systems Committee and Executive Leadership Team focused on greater transparency of kaimahi data, including gender, ethnicity, pay gaps and other important metrics.
Te Āheinga ā-Ahurea | Cultural Competency	Te Māpurapura, 'The Spark that ignites the flame' is our Māori Capability work programme that was finalised in Oketopa 2023. Six te reo Māori modules catering to five different proficiency levels were offered to all kaimahi to support their personal Māori language goals. Each round of modules consisted of six classes held over a six-week period. In total, six rounds have been completed in this financial year. From 1 Hūrae 2025 to 30 Hune 2026, te reo Māori courses saw an increase in participation rates compared to last year. Below is the number of participants by round: • Round 4, 2025 – 53 participants • Round 5, 2025 – 57 participants • Round 6, 2025 – 29 participants • Round 1, 2026 – 44 participants • Round 2, 2026 – 53 participants • Round 3, 2026 – 42 participants.

18 Te Puni Kōkiri Diversity, Equity and Inclusion Plan 2025 – www.tpk.govt.nz/en/mo-te-puni-kokiri/corporate-documents/corporate-publications/diversity-equity-and-inclusion/te-puni-kokiri-diversity-equity-and-inclusion-work

Papa Pounamu priority	How we support this priority
Te Āheinga ā-Ahurea | Cultural Competency *continued*	Te Puni Kōkiri extended the invitation to other public service organisations to participate in our courses to support Maihi Karauna. The Māori Capability Team is working closely with Policy to deliver Te Tautuhi ō Rongo workshops for all kaimahi. This contributes to growing the Māori Crown Relations capability as part of our commitment to the Whāinga Amorangi framework.
Hautūtanga Ngākau Tuwhera | Inclusive Leadership **Hautūtanga Kākano Rau | Fostering Diverse Leadership**	Delivered a series of leadership and coaching programmes where diversity and inclusion components were woven throughout: • **Coaching for High Performance** – knowing your people and the validity of diversity • **Experienced Leaders** – know your people and building healthy workplaces; 360 feedback tool incorporated • **New People Leaders** – connect with your team component; 360 feedback tool incorporated • **Specialist Leaders** – coaching and Team Management Profile components • **Emerging Leaders** – leadership styles, awareness of difference and that each style comes with some strengths; 180 and 360 feedback tools incorporated.
Ngā Tūhononga e Kōkiritia Ana e Ngā Kaimahi | Employee-Led Networks	Te Puni Kōkiri continues to support the three established Employee-Led Networks (ELNs): Āniwaniwa (Rainbow Network), Wāhine (Women's Network) and Pasifika Network.

< Back to contents

Māori language planning

As part of the Te Puni Kōkiri internal Māori Language Strategy, Te Ahikāroa o te reo Māori, teams are encouraged and supported to develop Māori language plans tailored to their own aspirations. The Māori Capability tīma worked closely with all teams across the organisation to help develop Māori language plans. As at 30 Hune 2026, 47 teams have implemented Māori language plans with progress tracked in accordance with the individual plan timelines.

Equal employment opportunities

Te Puni Kōkiri continues to ensure organisational policies and procedures provide for an environment where kaimahi are treated fairly throughout their employment.

This includes:

- the Reasonable Accommodation Policy and Guidance to ensure disabled kaimahi can request reasonable accommodations to support them in performing at their best
- the Recruitment Policy that continues to ensure impartial, merit-based selection of suitably qualified candidates
- providing an opportunity during onboarding for new kaimahi to inform their manager of any physical or mental health conditions or disabilities, and any health and safety measures required, to support them in their mahi
- our Recruitment Team providing advice to help support accessibility and accommodations through our recruitment process, including how to support neurodiverse candidates
- recognition of the employment requirements of women, people with disabilities and minority groups through the ongoing support of ELNs.

Gender and ethnic pay gap

- Te Puni Kōkiri continues to deliver on the 2025 Diversity, Equity and Inclusion (DEI) workplan, which aligns our strategic priorities with the principles of Kia Toipoto and Papa Pounamu. The plan focuses on understanding our workforce representation, a deep dive on gender and ethnic pay gaps, reviewing progress to date, and outlining actions aimed at addressing pay gaps.
- As of 30 Hune 2026, our average gender pay gap is 12.3 percent, decreasing by 1.2 percentage points compared to the previous year (13.5 percent).
- Due to the relatively small size of the Te Puni Kōkiri workforce, even minor changes in kaimahi appointments or departures can have a significant impact on our pay gaps. We monitor our pay gap trends monthly to maintain a clear understanding of the drivers of change and to support informed and targeted actions over time.

AI and supporting information

In the State of the Public Service | Te Kahu Tuatini briefing,[19] released in Tīhema 2025, the Public Service Commissioner signalled the public service must modernise, reduce fragmentation and accelerate AI adoption for the benefit of the public. This year Te Puni Kōkiri laid the foundations for kaimahi to respond in line with our kaupapa.

All kaimahi were provided access to Microsoft Copilot Chat, within guardrails informed by the Government Chief Digital Officer authored security risk assessment information. We issued our AI Policy – Te Kaupapahere Atamai Hangahanga, setting out how kaimahi can use AI safely, ethically and in a culturally responsive way. To build capability, we provided kaimahi with resources: an Intranet-hosted AI kete was launched, Brown Bag sessions with questions and answers were developed, and AI user groups were established.

We have also been considering what the future might look like for Te Puni Kōkiri. Over Pēpuere to Āperira 2026, we have engaged kaimahi across Te Puni Kōkiri to shape what this looks like in practice – helping us target AI to our unique role for whānau, Hapū, Iwi and Māori. The insights from this engagement will help inform a report due to be completed in Hūrae 2026.

Whānau Ora managed file gateway

In 2025, Te Puni Kōkiri welcomed four new Commissioning Agencies to deliver Whānau Ora services for all New Zealanders:

- Rangitāmiro
- Māhutonga
- Te Tauraki
- Tātou Collective.

This was part of the Government's approach to strengthen the existing foundations and support the shift of Whānau Ora into a widespread public service delivery model. It will achieve this through the delivery of five key shifts.[20] Two of those shifts rely on data: a strengthened evidence base for the broader adoption of the model; and strengthened risk management underpinned by enhanced data accuracy, traceability and reporting.

This year Te Puni Kōkiri designed, procured, built and stood up the Whānau Ora Managed File Transfer (MFT) gateway – a secure platform that allows each Commissioning Agency to upload performance, activity and outcome data directly into our data warehouse.

The gateway gives us the reliable, auditable pipeline needed to prove the efficacy of the Whānau Ora model and support national consistency in impact measurement, laying the foundations for broader data linking in the years ahead.

Service critical assets

Te Puni Kōkiri has identified no service critical assets in line with the reporting requirements in Cabinet Office Circular CO (23) 9.

19 www.publicservice.govt.nz/assets/State-of-the-Public-Service-Te-Kahu-Tuatini-2025.pdf

20 www.tpk.govt.nz/en/nga-putea-me-nga-ratonga/whanau-ora

< Back to contents

Carbon emissions

Te Puni Kōkiri is committed to meeting its obligations under the Carbon Neutral Government Programme to measure, manage and reduce our carbon emissions. The Programme has been set up to accelerate the reduction of emissions within the public sector and reflect the Government's commitment to leadership on climate change.

Most of our emissions are generated by air travel, electricity and vehicles. As of 30 Hune 2026, we have emitted 297.21 tCO_2-e (tonnes of carbon dioxide equivalent) (unaudited) compared to our base year of 2018/19 when we emitted 1,142.04 tCO_2-e. The 2018/19 base year is used as a measure against which future reductions are assessed.

We are proud to be a Toitū carbon reduce certified organisation, committed to measuring, managing and reducing our emissions according to ISO 14064-1:2018 and Toitū standards. Our Toitū carbon reduce certification is accredited by the Joint Accreditation System of Australia and New Zealand (JAS-ANZ) and under ISO 14065.

Our emissions reporting is consistent with the Ministry for the Environment's Measuring Emissions Guidance, utilising the latest Global Warming Potentials (GWP) values aligned with the Intergovernmental Panel on Climate Change (IPCC) to ensure national reporting consistency.

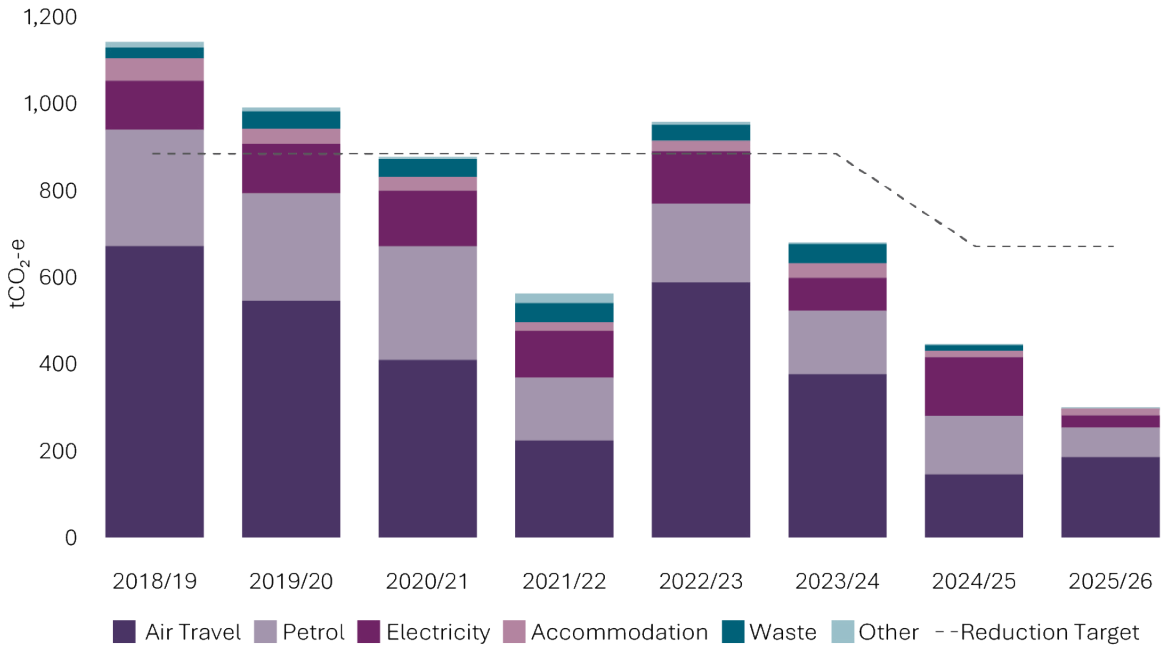
Independent verification

Te Puni Kōkiri greenhouse gas emissions measurement (emissions data and calculations) is yet to be 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.

Emissions profile broken down by scope and total annual emissions (tCO_2-e)

Category	Base year 2018/19	2025/26 (unaudited)
Category 1: Direct emissions	227.96	59.25
Category 2: Indirect emissions from imported energy	102.01	25.04
Category 3: Indirect emissions from transportation	765.21	210.25
Category 4: Indirect emissions from products used by organisation	46.86	2.67
Total gross emissions	**1,142.04**	**297.21**

Total emissions breakdown by emission by source (tCO_2-e)



Carbon reductions

We have set science-aligned targets to keep global warming to less than 1.5 degrees of warming as required under the Carbon Neutral Government Programme. Our target also aligns to the requirements of the Toitū carbon reduction programme. We have set the following emissions reduction target to be achieved by 2030:

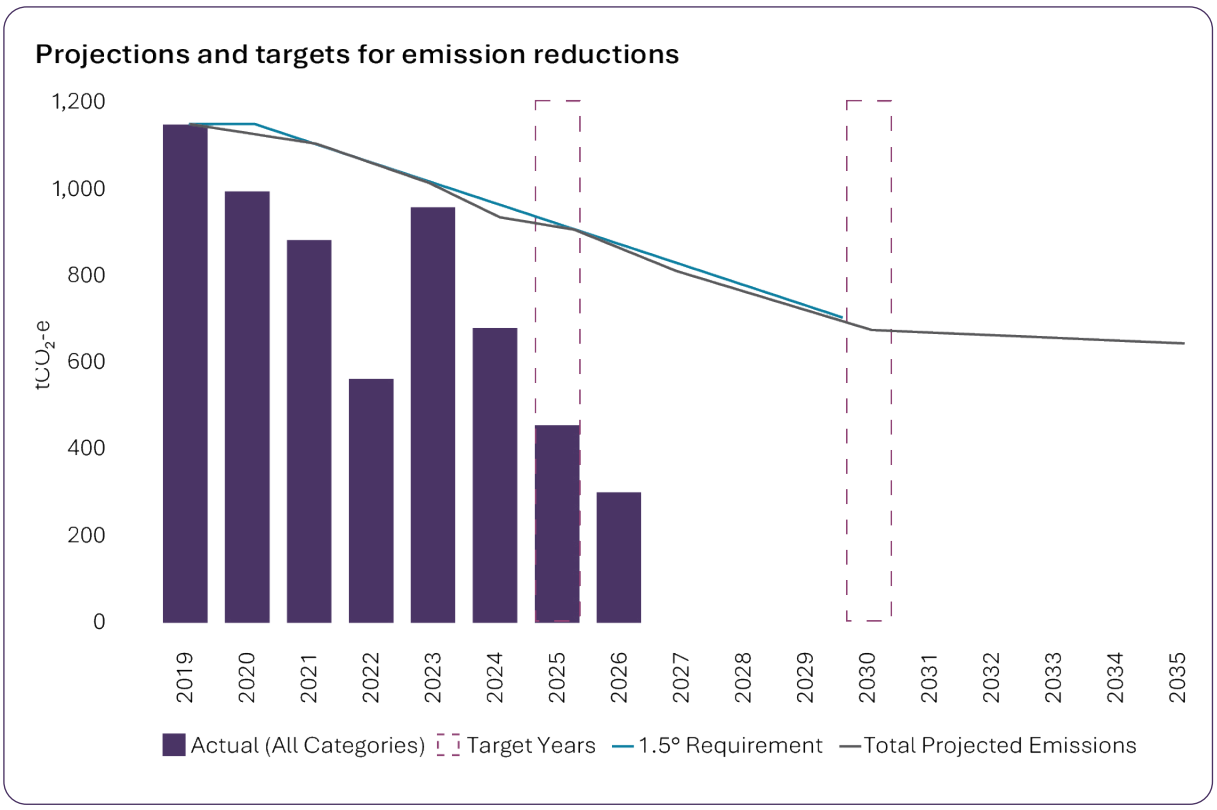
2030 target: Gross emissions (All Categories) to be no more than 662.38 tCO_2-e, or a 42 percent reduction in gross emissions (All Categories) compared to base year FY18/19.

We have achieved the previous 2025 reduction target through ongoing cost saving measures, including reductions in travel spend and vehicle usage. The cost saving measures initiatives assisted with reducing our emissions to 443 tCO_2-e (previously unaudited as 394.15 tCO_2-e in 2024/2025).

KPIs for FTEs and expenditure by financial year

KPI	2024/25	2025/26
FTEs	423.4	383.11
Departmental Expenditure ($m)	76.47	83.97
Emissions intensity		
Total gross emissions per FTE in tCO_2-e	0.93	0.78
Total gross emissions per million dollars of expenditure in tCO_2-e	5.16	3.54

< Back to contents



Our reduction plan and future reporting

The Ministry has far exceeded the reductions required for 2025 and is well under the reductions required for 2030. Reducing carbon emissions remains a priority and we therefore expect further reductions from the initiatives below.

The Ministry continues to review travel budgets and policies to find ways to reduce the need for travel.

Our vehicle fleet is mostly electric and we have continued to upgrade our charging infrastructure throughout regional offices. This, combined with ongoing training for staff driving electric vehicles to drive more effectively, continues to reduce emissions from our fleet.

Other minor initiatives include categorising waste and recycling where possible to better facilitate recycling.

< Back to contents

Ko ngā Tauākī Pūtea

Annual Financial Statements

For year ended 30 Hune 2026

He Tauākī Pūtea ā-Tari
Financial statements – departmental

Statement of Comprehensive Revenue and Expense **85**

Statement of Financial Position **86**

Statement of Changes in Equity **87**

Statement of Cash Flows **88**

Reconciliation of Cash Flows **89**

Statement of Departmental Commitments **90**

Statement of Contingent Assets and Liabilities **91**

Notes to the Financial Statements **92**

Basis of reporting

1. Statement of accounting policies 92

Results for the year

2. Revenue 95
3. Personnel costs 96
4. Other operating expenses 96
5. Cash and cash equivalents 98
6. Receivables 98
7. Property, plant and equipment 99
8. Intangible assets 102
9. Payables 104
10. Provisions 104
11. Employee entitlements 106
12. Return of operating surplus 107
13. Equity and capital management 108

Financial risk management

14. Financial instruments and risk management 108
15. Related party transactions and key management personnel 109
16. Explanation of significant variances against budget 111
17. Significant events after balance date 111

Statement of Comprehensive Revenue and Expense

for the year ended 30 June 2026

Actual 2025 $000		Note	Actual 2026 $000	Unaudited Budget 2026 $000	Unaudited Forecast 2027 $000
	Revenue				
76,585	Revenue Crown		84,299	82,043	76,293
626	Other revenue	2	366	828	628
77,211	**Total revenue**		**84,665**	**82,871**	**76,921**
	Expenses				
56,219	Personnel costs	3	60,876	60,045	55,134
18,827	Other operating expenses	4	21,656	20,671	20,241
995	Depreciation and amortisation	7,8	983	1,701	1,092
430	Capital charge	4	453	454	454
76,471	**Total expenses**		**83,968**	**82,871**	**76,921**
740	**Operating surplus**		**697**	**–**	**–**
740	**Total comprehensive revenue and expense**		**697**	**–**	**–**

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 2026

Actual 2025 $000		Note	Actual 2026 $ 000	Unaudited Budget 2026 $000	Unaudited Forecast 2027 $000
	Assets				
	Current assets				
13,521	Cash and cash equivalents	5	13,413	19,136	13,600
79	Receivables	6	20	150	100
207	Prepayments		438	219	219
13,807	**Total current assets**		**13,871**	**19,505**	**13,919**
	Non-current assets				
4,254	Property, plant and equipment	7	3,450	7,516	3,600
324	Intangible assets	8	216	–	544
4,578	**Total non-current assets**		**3,666**	**7,516**	**4,144**
18,385	**Total assets**		**17,537**	**27,021**	**18,063**
	Liabilities				
	Current liabilities				
3,433	Payables	9	4,496	13,598	3,880
740	Return of operating surplus	12	697	–	–
4,676	Employee entitlements	11	2,808	3,900	4,660
158	Provisions	10	158	–	–
9,007	**Total current liabilities**		**8,159**	**17,498**	**8,540**
	Non-current liabilities				
314	Employee entitlements	11	314	460	460
314	**Total non-current liabilities**		**314**	**460**	**460**
9.321	**Total liabilities**		**8,473**	**17,958**	**9,000**
9,064	**Net assets**		**9,064**	**9,063**	**9,063**
	Equity				
9,064	Taxpayers' funds	13	9,064	9,063	9,063
9,064	**Total equity**		**9,064**	**9,063**	**9,063**

Explanations of major variances against budget are detailed in note 16.
The accompanying notes form part of these financial statements.

< Back to contents

Statement of Changes in Equity

for the year ended 30 June 2026

Actual 2025 $000		Note	Actual 2026 $ 000	Unaudited Budget 2026 $000	Unaudited Forecast 2027 $000
9,064	**Balance as at 1 July**		**9,064**	**9,063**	**9,063**
740	Total comprehensive revenue and expenses		697	–	–
(740)	Return of operating surplus to the Crown		(697)	–	–
–	Capital withdrawal	13	–	–	–
9,064	**Balance as at 30 June**		**9,064**	**9,063**	**9,063**

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 2026

Actual 2025 $000		Actual 2026 $000	Unaudited Budget 2026 $000	Unaudited Forecast 2027 $000
	Cash flows from operating activities			
76,585	Receipts from Revenue Crown	84,299	82,043	76,093
82	Receipts from third parties	29	110	110
177	Other receipts	335	718	718
(20,720)	Payments to suppliers	(21,281)	(17,236)	(21,007)
(57,355)	Payments to employees	(61,874)	(60,045)	(55,134)
(430)	Payments for capital charge	(453)	(454)	(454)
745	Goods and services tax (net)	(363)	(2,538)	414
(916)	**Net cash from operating activities**	**692**	**2,598**	**740**
	Cash flows from investing activities			
1,102	Receipts from sale of property, plant and equipment	107	–	–
(3,360)	Purchase of property, plant and equipment	(167)	(2,448)	(590)
(324)	Purchase of intangible assets	–	(150)	(150)
(2,582)	**Net cash from investing activities**	**(60)**	**(2,598)**	**(740)**
	Cash flows from financing activities			
(2,117)	Repayment of surplus to the Crown	(740)	–	
(2,117)	**Net cash from financing activities**	**(740)**	**–**	
(5,615)	Net (decrease)/increase in cash	(108)	–	
19,136	Opening cash and cash equivalents	13,521	19,136	13,600
13,521	**Closing cash and cash equivalents**	**13,413**	**19,136**	**13,600**

Explanations of major variances against budget are detailed in note 16.
The accompanying notes form part of these financial statements.

< Back to contents

Reconciliation of Cash Flows

for the year ended 30 June 2026

Reconciliation of the net surplus cash from operating activities

Actual 2025 $000		Actual 2026 $000
740	**Total comprehensive revenue and expense**	**697**
	Add/(deduct) non-cash items	
995	Depreciation and amortisation	983
	Add/(deduct) items classified as investing activities	
(293)	(Gain)/loss on disposal of property, plant and equipment	(11)
	Add/(deduct) movements in statement of financial position	
	Add/(deduct) movements in working capital items	
112	Decrease/(increase) in debtors, receivables and prepayments	(172)
(1,410)	Increase/(decrease) in creditors and payables	1,063
(1,289)	Increase/(decrease) in provisions	–
229	Increase/(decrease) in employee entitlements	(1,868)
(916)	**Net cash flows from operating activities**	**692**

Explanations of major variances against budget are detailed in note 16.
The accompanying notes form part of these financial statements.

Statement of Departmental Commitments

as at 30 June 2026

Actual 2025 $000		Actual 2026 $000
	Non-cancellable operating commitment leases as a lessee *The future aggregate minimum lease payments to be paid under non-cancellable operating leases*	
4,650	Not later than one year	4,582
15,114	Later than one year and not later than five years	15,317
26,533	Later than five years	20,116
46,297	**Total non-cancellable operating lease commitments as a lessee**	**40,015**
46,297	**Total commitments**	**40,015**

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 2026, the Ministry had nil capital commitments (2025: nil).

Statement of Departmental Commitments (continued)

as at 30 June 2026

Lease commitments as lessor

During the financial year ended 30 June 2026, the Ministry leased office space to six other organisations. The total minimum future sublease payments expected to be received under non-cancellable subleases at balance date is $ 658,000 (2025: $580,000) and is broken down as follows:

Actual 2025 $000		Actual 2026 $000
	Non-cancellable operating commitment leases as a lessor *The future aggregate minimum lease payments to be paid under non-cancellable operating leases as a lessor*	
278	Not later than one year	325
296	Later than one year and not later than five years	327
6	Later than five years	6
580	**Total non-cancellable operating lease commitments as a lessor**	**658**

Statement of Contingent Assets and Liabilities

as at 30 June 2026

Quantifiable and unquantifiable contingent assets

As at 30 June 2026, the Ministry had five quantifiable contingent liabilities, and nil unquantifiable contingent liabilities and contingent assets (2025: four quantifiable contingent liabilities, no unquantifiable contingent liabilities and no contingent assets).

Quantifiable contingent liabilities

2025 $		2026 $
85,000	Employment disputes	40,000
7,500	Other contingent liabilities	960,133
92,500	**Total quantifiable contingent liabilities**	**1,000,133**

The Ministry had no unquantifiable contingent liabilities as at 30 June 2026. (2025: nil).

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 Service Act 2020 (PSA 2020) and is domiciled in New Zealand.

The Ministry was established under the Ministry of Māori Development Act 1991 to improve outcomes for Māori. The Ministry has strong connections within Māori communities through whānau, Hapū and Iwi and other government agencies to generate trusted partnerships. Other relevant legislation governing the Ministry's operations includes the PSA 2020 and the Public Finance Act 1989 (PFA 1989). The Ministry's ultimate parent is the New Zealand Crown.

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

The Ministry also reports on the non-departmental (Crown) activities which it administers in the non-departmental statements and schedules on pages 113 to 126.

Reporting period

The reporting period for these financial statements is the year ended 30 June 2026, with comparative figures for the year ended 30 June 2025. The financial statements were approved for issue by the Secretary for Māori Development of Te Puni Kōkiri on 30 September 2026.

Basis of preparation

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

Statement of compliance

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

Presentation currency and rounding

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

Other changes in accounting policy

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

Standards issued and not yet effective and not early adopted

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

2024 Omnibus Amendments to PBE Standards (amendments to PBE IPSAS 1).

This amendment clarifies the principles for classifying a liability as current or non-current.

The amendment is effective for the year ending 30 June 2027.

The Ministry has not yet assessed the impact of these amendments and the new standard in detail. These amendments and the new standard are not expected to have a significant impact.

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.

Presentation currency and rounding

The non-departmental statements and schedules are presented in New Zealand dollars (NZ dollars), and all values are rounded to the nearest thousand dollars ($000).

Taxation

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

Goods and Services Tax (GST)

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

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

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

Cost allocation

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 2026 Budget figures (Unaudited Budget 2026) are for the year ended 30 June 2026 and were the unaudited forecast 2026 figures published in the 2024/25 Annual Report. They are consistent with the Ministry's best estimate of financial forecast information submitted to the Treasury in the Budget Economic and Fiscal Update (BEFU) for the year ending 2025/26.

The 2027 forecast figures (Unaudited forecast 2027) are for the year ending 30 June 2027, which are consistent with the best estimate financial forecast information submitted to the Treasury for the BEFU 2026. The forecast financial statements have been prepared as required by the PFA 1989 to provide forecast financial information for accountability purposes.

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

The 30 June 2027 forecast figures have been prepared in accordance with and comply with PBE FRS 42, Prospective Financial Statements.

The forecast financial statements were approved for issue by the Secretary for Māori Development on 15 April 2026.

Statement of accounting policies

The forecast financial statements were approved for issue by the Secretary for Māori Development on 15 April 2026.

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 2026 will not be published.

Significant assumptions used in preparing the forecast financial information

The 30 June 2027 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 2026/27. The forecast figures have been compiled based on existing government policies and ministerial expectations at the time the Main Estimates were finalised.

The main assumptions, which were adopted as at 15 April 2026, are as follows:

- The Ministry's activities will remain substantially the same as for the previous years focusing on the Government's priorities;
- Personnel costs were based on the full-time equivalent staff, which consider staff turnover;
- Operating costs are based on the best estimate at the time the financial statements are finalised;
- Capital commitments will realise as planned;
- Estimated year-end information for 2025/26 is used as the opening position for the 2026/27 forecasts.

The actual financial results achieved for 30 June 2027 are likely to vary from the forecast information presented, and the variations might be material.

Any changes to budgets during 2026/27 will be incorporated into the Supplementary Estimates of Appropriations for the Government of New Zealand for the year ending 30 June 2027.

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

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

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

Notes		Page
Note 7	Property plant and equipment	99
Note 10	Restructuring provision	104
Note 11	Employee Entitlements	106

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.

Breakdown of other revenue

Actual 2025 $000		Actual 2026 $000
	Revenue	
385	Rental revenue	287
301	Gain on sale of assets	52
(60)	Revenue for services provided	27
626	**Total other revenue**	**366**

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

Breakdown of personnel costs

Actual 2025 $000		Actual 2026 $000
52,966	Salaries and wages	54,605
364	Restructuring costs	2,670
1,645	Employer contribution to defined contribution plans	1,719
536	Increase/(decrease) in employee entitlements	798
708	Other personnel costs	1,084
56,219	**Total personnel costs**	**60,876**

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.

Audit fees

The Ministry's financial statements and service performance for the year ended 30 June 2026 are audited by the Audit Office on behalf of the Auditor-General.

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 2026 was 5.0% per annum (2025: 5.0%).

Breakdown of other operating expenses

Actual 2025 $000		Actual 2026 $000
252	Audit fees for audit of financial statements	259
	Fees incurred for services provided by our audit team	
	During the year, the following fees were incurred for services provided by our audit team:	
252	Audit fees for audit of financial statements	259
57	Other assurance services and other agreed upon procedures engagements	–
–	Assurance over new services	–
309	**Total fees incurred for services provided by the audit team**	**259**
3,984	Lease of premises	5,192
252	Audit fees for audit of financial statements	259
2,528	Consultants	3,391
882	Transport and travel	1,063
1,792	Contractor costs	1,704
3,257	Information and communication costs	4,399
333	Office administration costs	441
1,541	Building related costs	495
622	Maintenance of premises	586
8	Loss on Sale of Assets	40
3,628	Other operating costs	4,086
18,827	**Total other operating expenses**	**21,656**

5. Cash and cash equivalents

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

While cash and cash equivalents at 30 June 2026 are subject to the expected credit loss requirements of PBE IPSAS 41, no loss allowance has been recognised because the estimated loss allowance for credit losses is minimal.

6. Receivables

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The Ministry applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due.

A provision matrix is then established based on historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation or the debt being more than one year overdue.

Breakdown of debtors and other receivables and further information

Actual 2025 $000		Actual 2026 $000
	Receivables	
79	Receivables from sales at full cost recovery (exchange transactions)	20
79	**Total receivables**	**20**

Allowance of credit loss of financial assets

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

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

Short-term receivables are written off when there is no reasonable expectations of recovery. Indicators that there is 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 2026, no material impairment provisioning was required (2025: nil).

As at 30 June, the aging 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
2026 $000	**20**	20	–	–	–
2025 $000	**79**	38	27	2	12

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 the use on a day-to-day basis and, due to rapidly changing technology, these items have short useful lives and are therefore expensed when purchased.

Subsequent costs

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

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

Disposals

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

Impairments

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

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

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

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

Depreciation

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

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

Asset category	Asset life	Depreciation rate
Equipment	4 years	25%
Motor vehicles	5 years	20%
Office equipment	5 years	20%
Furniture and fittings	5 years	20%
Leasehold improvements	Up to 10 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
Cost or valuation						
Balance at 1 July 2024	2,407	1,903	187	2,002	2,569	9,068
Additions	24	2,234	–	2	281	2,541
Work in progress	320	174	–	–	325	819
Disposals	(44)	(1,361)	–	–	–	(1,405)
Prior period adjustment*	5	34	(8)	(33)	(23)	(25)
Balance at 30 June 2025	**2,712**	**2,984**	**179**	**1,971**	**3,152**	**10,998**
Balance at 1 July 2025	2,712	2,984	179	1,971	3,152	10,998
Additions	–	57	–	6	–	63
Work in progress	–	–	95	–	9	104
Disposals	–	(499)	(74)	(809)	(81)	(1,463)
Prior period adjustment*	–	(174)	174	–	–	–
Balance at 30 June 2026	**2,712**	**2,368**	**374**	**1,168**	**3,080**	**9,702**
Accumulation depreciation and impairment losses						
Balance at 1 July 2024	1,918	871	88	1,863	1,609	6,349
Depreciation expense	261	192	17	119	401	990
Eliminate on disposal	(39)	(548)	–	–	–	(587)
Prior period adjustment*	–	28	(1)	(34)	(1)	(8)
Balance at 30 June 2025	**2,140**	**543**	**104**	**1,948**	**2,009**	**6,744**
Balance at 1 July 2025	2,140	543	104	1,948	2,009	6,744
Depreciation expense	254	228	53	17	323	875
Eliminate on disposal	–	(402)	(74)	(810)	(81)	(1,367)
Balance at 30 June 2026	**2,394**	**369**	**83**	**1,155**	**2,251**	**6,252**
Carrying amounts						
At 30 June and 1 July 2024	488	1,033	99	139	960	2,719
At 30 June and 1 July 2025	572	2,441	75	23	1,143	4,254
At 30 June 2026	**318**	**1,999**	**291**	**13**	**829**	**3,450**

*Prior period adjustment corrects minor rounding and classification differences.

8. Intangible assets

Software acquisition and development

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

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

Staff training costs are recognised as an expense when incurred.

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

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

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

Expenditure on Software as a Service (SaaS) has been recognised as an expense, as the Ministry neither owns nor controls 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%

Breakdown of intangible assets

	Acquired Software $000	Internally Generated Software $000	Total $000
Cost or valuation			
Balance at 1 July 2024	1,348	1,139	2,487
Disposals	–	(18)	(18)
Additions	–	–	–
Work in Progress	–	324	324
Prior period adjustment*	–	(2)	(2)
Balance at 30 June 2025	**1,348**	**1,443**	**2,791**
Balance at 1 July 2025	1,348	1,443	2,791
Disposals	–	–	–
Additions	–	–	–
Work in progress	–	–	–
Balance at 30 June 2026	**1,348**	**1,443**	**2,791**
Accumulated amortisation and impairment losses			
Balance at 1 July 2024	1,342	1,139	2,481
Amortisation expense	5	–	5
Disposals	(19)	–	(19)
Balance at 30 June 2025	1,328	1,139	2,467
Balance at 1 July 2025	1,328	1,139	2,467
Amortisation expense	20	88	108
Disposals	–	–	–
Balance at 30 June 2026	**1,348**	**1,227**	**2,575**
Carrying amounts			
At 30 June and 1 July 2024	6	–	6
At 30 June and 1 July 2025	–	324	324
At 30 June 2026	**–**	**216**	**216**

* Prior period adjustment corrects minor rounding and classification differences.

The total amount of intangible assets in capital work in progress is $ nil (2025: $323,537).

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 2025 $000		Actual 2026 $000
	Payables under exchange transactions	
2,660	Accounts payable and accrued expenses	4,075
	Payables under non-exchange transactions	
773	Taxes Payable (GST payable)	421
3,433	**Total accounts payable and other creditors**	**4,496**

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 that 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

Actual 2025 $000		Actual 2026 $000
	Current portion	
–	Restructuring	–
158	Lease make-good	158
–	Onerous contracts	–
158	**Total current provision**	**158**

Movements for each class of provision are as follows:

	Restructuring $000	Lease make-good $000	Onerous contracts $000	Total $000
Balance at 1 July 2024	**1,170**	**158**	**119**	**1,447**
Additional provisions made	–	–	–	–
Charge against provisions for the year	(1,170)	–	(113)	(1,283)
Unused amounts reversed	–	–	(6)	(6)
Balance at 30 June 2025	**–**	**158**	**–**	**158**
Additional provisions made	–	–	–	–
Charge against provisions for the year	–	–	–	–
Unused amounts reversed	–	–	–	158
Balance at 30 June 2026	**–**	**158**	**–**	**158**

Restructuring provision

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

Onerous contracts

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

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.

Lease make-good

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

11. Employee entitlements

Accounting policy

Short-term employee entitlements

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

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

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

Long-term employee entitlements

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

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

Presentation of employee entitlements

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

Actual 2025 $000		Actual 2026 $000
	Current entitlements	
2,637	Annual leave	2,549
1,780	Salaries and wages	–
87	Long service leave	87
172	Sick leave	172
4,676	**Total current portion**	**2,808**
	Non-current entitlements	
314	Long service leave	314
314	**Total non-current portion**	**314**
4,990	**Total employee entitlements**	**3,122**

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 2025		Actual 2026
	Long service leave assumptions	
Year 1: 3.14%	Discount rate	Year 1: 2.97%
Year 2: 3.47%		Year 2: 3.75%
Year 3 and over: 5.58%		Year 3 and over: 5.38%
1.00%	Salary inflation factor	2.08%

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

Employee entitlement	Discount rate		Salary inflation factor	
Long service leave	(1.0%)	+1.0%	(1.0%)	+1.0%
Impact on the carrying amount of the liability $000	15	(14)	(19)	21

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.

Capital management

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

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 measured at amortised cost. All financial instruments are recognised in the Statement of Financial Position and all revenue and expense in relation to financial instruments are recognised in the Statement of Comprehensive Revenue and Expense.

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

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

2025 $000		2026 $000
	Financial assets measured at amortised cost	
13,521	Cash and cash equivalents	13,413
79	Receivables (excluding taxes receivable)	20
13,600	**Total financial assets measured at amortised cost**	**13,433**
	Financial liabilities measured at amortised cost	
2,660	Payables (excluding income in advance and taxes payable)	4,075
2,660	**Total financial liabilities measured at amortised cost**	**4,075**

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 contractual cashflows relating to financial liabilities measured at amortised cost of $4,075 ($2025 $2,660) will mature in less than 6 months.

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 (2025: nil).

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

The Ministry staff

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

The Ministry staff are required to declare any real or potential conflicts of interest.

Steps are then taken to ensure that staff members with a conflict of interest are not involved in any Ministry decisions involving a group or organisation they may be involved with in a private capacity. This means transactions with local organisations are considered 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.

No provision has been required, nor any expense recognised, for impairment of receivables from related parties (2025:nil).

Key management personnel compensation

Actual 2025 $000		Actual 2026 $000
	Executive Leadership Team, including the Secretary for Māori Development	
2,209	Remuneration	2,869
6.4	Full-time equivalent staff	6.8

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

Significant variances between actuals 2025/26 and the Ministry's original 2025/26 budget figures are as follows:

	Actual 2026 $000	Unaudited Budget 2026 $000	Variance 2026 $000
Statement of Comprehensive Revenue and Expense			
Revenue Crown	84,299	82,043	2,256
Statement of Financial Position			
Cash and cash equivalents	13,413	19,136	(5,723)
Property, plant and equipment	3,450	7,516	(4,066)
Payables	4,496	13,598	(9,102)
Statement of Cash Flows			
Receipts from Revenue Crown	84,299	82,043	2,256
Payments to Suppliers	21,281	17,236	4,045
Purchase of property, plant and equipment	167	2,448	(2,281)

Revenue Crown: Revenue Crown is over budget by $2.256 million due to additional funding received during the year for the Crown Response to the Wakatū Litigation.

Cash and cash equivalents: Cash and cash equivalents are $5.723 under budget mainly due to higher than budgeted payments to suppliers and employees.

Property, plant and equipment: Plant, property and equipment is $4.066 million under budget mainly due to lower than expected spending on leasehold improvements.

Payables: Payables are $9.102 million under budget mainly due to the budget being an estimate and timing difference.

Receipts from revenue Crown: Receipts from revenue Crown are over budget by $2.256 million directly attributable to the increase in Revenue Crown above.

Payments to suppliers: Payments to suppliers are over budget by $4.045 million. This is mainly due to increased expenses from Wakatū litigation and increased accommodation costs.

Purchase of property: Plant, property and equipment is $2.281 million under budget mainly due to lower than expected spending on leasehold improvements.

17. Significant events after balance date

There have been no significant events after the reporting date.

He Tāpiringa Pūtea Kupu Āpiti
Supplementary Financial Schedules – Non-Departmental

Non-Departmental Statements and Schedules 113

Schedule of Non-Departmental Revenue 113

Schedule of Non-Departmental Capital Receipts 113

Schedule of Non-Departmental Expenses 114

Schedule of Non-Departmental Assets 115

Schedule of Non-Departmental Liabilities 116

Schedule of Non-Departmental Commitments 116

Schedule of Non-Departmental Contingent Liabilities and Contingent Assets 116

Notes to the Non-Departmental Financial Schedules and Statements 117

Basis of reporting

1. Statement of accounting policies 117

Financial instruments and risk management 119

2. Explanatory notes to supplementary statements and schedules – non-departmental 120

Appropriation statements 122

Statement of the budgeted and actual expenses and capital expenditure against appropriations 122

Statement of departmental and non-departmental expenses and capital expenditure incurred without, or in excess of an existing appropriation or other authority. 126

Statement of departmental capital injections 126

< Back to contents

Non-Departmental Statements and Schedules

for the year ended 30 June 2026

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 2026

Actual 2025 $000		Actual 2026 $000	Unaudited Main Estimates 2026 $000	Unaudited Supps Estimates 2026 $000
	Revenue			
–	Miscellaneous receipts	–	–	–
192	Recoveries from third parties	544	–	–
5,335	Recoveries from Crown Entities and Departments	–	10	10
5,527	**Total Crown revenue and receipts**	**544**	**10**	**10**

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 2026 (2025: nil).

Schedule of Non-Departmental Expenses

for the year ended 30 June 2026

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 122 to 125.

Actual 2025 $000		Note	Actual 2026 $000	Unaudited Main Estimates 2026 $000	Unaudited Supps Estimates 2026 $000
	Operating appropriation expenses				
142,360	Māori Language Sector Expenses		138,860	138,860	138,860
187,197	Whānau Ora Commissioning Expenses		179,211	179,217	179,217
66,738	Delivering Housing Expenses		34,512	34,520	34,520
67,999	Delivering Māori Development Expenses		59,555	58,055	59,555
480	Benefits and other Unrequited Expenses		480	480	480
9,579	Community and Governance Expenses		12,720	12,720	12,720
2,915	Māori Crown Relations Expenses		6,544	1,049	7,193
660,000	Stafford Litigation Settlement Costs	2	(238,000)	–	–
69,416	GST Expense		62,097	64,008	64,124
1,206,684	**Total non-departmental expenses**		**255,979**	**488,909**	**496,669**

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 2026.

Schedule of Non-Departmental Assets

as at 30 June 2026

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

Actual 2025 $000		Note	Actual 2026 $000	Unaudited Budget 2026 $000	Unaudited Supps Estimates 2026 $000
	Current assets				
159,033	Cash and cash equivalents		164,050	151,798	158,886
3,886	Other receivables		62	20	2,000
162,919	**Total current assets**		**164,112**	**151,818**	**160,886**
	Non-current assets				
15	Crown shareholding in Waihāhā 4 (Hurakia Trust)		15	15	15
5,800	Cultural artefacts	2	5,800	5,800	5,800
5,815	**Total non-current assets**		**5,815**	**5,815**	**5,815**
168,734	**Total non-departmental assets**		**169,927**	**157,633**	**166,701**

In addition, the Ministry monitors five Crown and Statutory Entities. These are:

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

The Crown's investment in those Crown and Statutory 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 2026.

Schedule of Non-Departmental Liabilities

as at 30 June 2026

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

Actual 2025 $000		Note	Actual 2026 $000	Unaudited Budget 2026 $000	Unaudited Supps Estimates 2026 $000
	Current liabilities				
2,533	Creditors and payables		225	8,000	500
660,000	Provisions	2	–	–	–
662,533	**Total liabilities**		**225**	**8,000**	**500**

Schedule of Non-Departmental Commitments

as at 30 June 2026

The Ministry, on behalf of the Crown, has no non-departmental commitments as at 30 June 2026 (2025: nil).

Schedule of Non-Departmental Contingent Liabilities and Contingent Assets

as at 30 June 2026

Unquantifiable Contingent Liabilities

The Ministry has one unquantifiable contingent liability as at 30 June 2026. The Ministry is currently involved in resolving settlement issues with an entity resulting from the negotiation and implementation of the settlement agreement. As at 30 June negotiations are being actively engaged leading to uncertainty on any amount required to resolve the matter.

Quantifiable Contingent Liabilities

The Ministry, on behalf of the Crown, has no contingent liabilities as at 30 June 2026 (2025: nil).

Contingent Assets

The Ministry, on behalf of the Crown, has no contingent assets as at 30 June 2026 (2025: 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 2026.

< Back to contents

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 2026 with comparative figures for the year ended 30 June 2025. 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 2026.

Basis of preparation

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

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

Budget figures

The 2026 unaudited budget figures are for the year ended 30 June 2026 and are consistent with the Ministry's best estimate financial forecast information submitted to the Treasury for the Budget Economic Fiscal Update (BEFU) for the year ending 30 June 2026. In addition, the financial statements also present the updated budget information from the Supplementary Estimates of Appropriation 2025/26 (Unaudited Supps Estimates 2026). The budget figures are consistent with the best estimate financial information submitted to the Treasury.

Other changes in accounting policy

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

Standards issued and not yet effective and not early adopted

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

- 2024 Omnibus Amendments to PBE Standards (amendments to PBE IPSAS 1).
- This amendment clarifies the principles for classifying a liability as current or non-current.
- The amendment is effective for the year ending 30 June 2027.

The Ministry has not yet assessed the impact of these amendments and the new standard in detail. These amendments and the new standard are not expected to have a significant impact.

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.

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 measured at amortised cost. All financial instruments are recognised in the Statement of Financial Position and all revenue and expense in relation to financial instruments are recognised in the Statement of Comprehensive Revenue and Expense.

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

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

2025 $000		2026 $000
	Financial assets measured at amortised cost	
159,033	Cash and cash equivalents	164,050
3,886	Receivables (excluding taxes receivable)	62
162,919	**Total financial assets measured at amortised cost**	**164,112**
	Financial liabilities measured at amortised cost	
2,533	Payables (excluding income in advance and taxes payable)	225
2,533	**Total financial liabilities measured at amortised cost**	**225**

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 contractual cashflows relating to financial liabilities measured at amortised cost of $225 (2025 $2,533) will mature in less than 6 months.

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 2025/26 actual results and 2025/26 Supplementary Estimates.

Cultural artefacts

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

Provisions – Prior Period Restatement

	Note	$000
Balance at 1 July 2024		
Provision – restated		660,000
Balance at 30 June 2025 – Restated	2	660,000
Balance at 1 July 2025		**660,000**
Amounts utilised – land portion transferred to other departments (reversed against expenditure)		(97,000)
Amounts utilised – Transfer of cash portion paid by Crown Law Office through equity		(422,000)
Unused amount reversed against expenditure		(141,000)
Balance at 30 June 2026		–

Prior year restatement

The Financial Statements of Government recognised a provision for the Wakatū litigation and corresponding expense for this matter in the 2024/25 year. This reflects the estimated costs to the Crown from the High Court judgment in regard to the *Stafford v Attorney General* litigation.

Following settlement of the litigation in December 2025, the Ministry has restated the comparative financial information for the year ended 30 June 2025 to recognise the expense and corresponding provision of $660 million.

The unappropriated non-departmental expenditure amount was not disclosed in the 2025 Statement of Departmental and Non-departmental Expenses and Capital Expenditure Incurred Without, or in Excess of, Appropriation or Other Authority, in order to avoid compromising the Crown's negotiating position. The unappropriated expenditure of $660 million, was subsequently validated by Parliament through the Appropriation (2024/25 Confirmation and Validation) Act 2026 on 27 April 2026.

He Tauākī Whiriwhiri
Appropriation Statements

Statement of Expenses and Capital Expenditure Against Appropriations

for the year ended 30 June 2026

Expenditure 2025 $000	Note	Expenditure 2026 $000	Unaudited Main Estimates 2026 $000	Unaudited Total Supp. Estimates 2026 $000	Location of end-of-year Performance Information*
	Vote Māori Development Departmental Output Expenses				
63,899	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)	64,385	64,399	64,399	6
9,390	Whakapakari Kaupapa Whānau Ora (Whānau Ora Commissioning Approach)	9,284	9,370	9,370	6
73,289	**Total Departmental Output Expenses**	**73,669**	**73,769**	**73,769**	
	Departmental Capital Expenditure				
3,717	Te Puni Kōkiri Utunga Haupū Rawa (Te Puni Kōkiri – Capital Expenditure) PLA	168	3,098	1,150	6
3,717	**Total Departmental Capital Expenditure**	**168**	**3,098**	**1,150**	
	Non-Departmental Output Expenses				
17,845	Ngā Whakahaere a Te Tumu Paeroa (Māori Trustee Function)	17,845	17,845	17,845	4
65,459	Pāpāho Reo me ngā Kaupapa Māori (Māori Broadcast and Streamed Services)	66,259	66,259	66,259	1
50,154	Tahua Whanaketanga Māori (Māori Development Fund)	41,710	40,210	41,710	5
–	Te Kōtuitui Hanga Whare mō ngāi Māori | Māori Housing	34,512	34,520	34,520	5

Statement of Expenses and Capital Expenditure Against Appropriations (continued)

for the year ended 30 June 2026

Expenditure 2025 $000		Note	Expenditure 2026 $000	Unaudited Main Estimates 2026 $000	Unaudited Total Supp. Estimates 2026 $000	Location of end-of-year Performance Information*
48,564	Whakaata Māori (Māori Television)		42,264	42,264	42,264	5
187,197	Whakamahi i ngā Huanga a Whānau Ora (Commissioning Whānau Ora Outcomes)		179,211	179,217	179,217	5
10,914	Whakarauora Reo mō te Motu (National Māori Language Revitalisation)		10,914	10,914	10,914	3
17,423	Whakarauora Reo mō te Whānau, Hapū, Iwi me te Hapori (Family, Tribal and Community Māori Language Revitalisation)		19,423	19,423	19,423	5
397,556	**Total Non-Departmental Output Expenses**		**412,138**	**410,652**	**412,152**	
	Benefits or Related Expenses					
480	Takoha Rangatiratanga (Rangatiratanga Grants)		480	480	480	2
480	**Total Benefits or Related Expenses**		**480**	**480**	**480**	
	Non-Departmental Other Expenses					
9,579	Rōpū Whakahaere, Rōpū Hapori Māori (Community and Māori Governance Organisations)		12,720	12,720	12,720	5
–	Utu Whakahaere Whenua Karauna (Administrative Expenses for Crown Land)		–	49	49	2
2,400	Ngā Utu Whakatau Kōkiri Whakawā o Wakatū (Wakatū Litigation Settlement Costs)		1,065	–	1,089	2
660,000	Stafford Litigation Settlement Costs	2	(238,000)**	–	–	
671,979	**Total Non-Departmental Other Expenses**		**(224,215)**	**12,769**	**13,858**	

Statement of Expenses and Capital Expenditure Against Appropriations (continued)

for the year ended 30 June 2026

Expenditure 2025 $000	Note	Expenditure 2026 $000	Unaudited Main Estimates 2026 $000	Unaudited Total Supp. Estimates 2026 $000	Location of end-of-year Performance Information*
	Multi-Year Appropriations				
	Departmental Output Expenses				
525	Te Urupare Karauna ki te Kōkiri Whakawā o Wakatū me ngā Whakaritenga Whai Pānga (Crown Response to Wakatū Litigation and Related Proceedings)	1,200	–	2,256	2
	Non-Departmental Output Expenses				
66,738	Ko ngā Āheinga Whare mō te Māori | Delivering Housing Opportunities for Māori	–	–	–	–
145	Te Mahere Manahautanga ā-Motu – Ngā Mahi mō te Papa Waka Rererangi o Kaitaia (National Resilience Plan – Kaitaia Airport Works)	4,555	–	5,055	2
67,408	**Total Multi-year Appropriations**	**5,755**	**–**	**7,311**	
	Multi-Category Expenses				
	Departmental Output Expenses				
2,657	Strengthening Crown Capability	9,099	9,102	9,102	6
	Non-Departmental Output Expenses				
370	Supporting Significant Māori Events	924	1,000	1,000	2
3,027	**Total Multi-Category Expenses**	**10,023**	**10,102**	**10,102**	
1,217,456	**Total Annual, Permanent and Multi-Year Appropriations**	**278,018**	**510,870**	**518,822**	

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

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

** Negative expenditure is the unutilised amount of the Wakatū provision – see Note 2.

Explanation of significant variances

Refer to the Supplementary Estimates of Appropriations for the year ending 30 June 2026 for an explanation of budget changes between the 2025/26 Main Estimates and 2025/26 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 2026 $000	Unaudited Supplementary Estimates 2026 $000	Unaudited Variance 2026 $000
Stafford Litigation Settlement Costs	(238,000)	–	(238,000)
Te Urupare Karauna ki te Kōkiri Whakawā o Wakatū me ngā Whakaritenga Whai Pānga (Crown Response to Wakatū Litigation and Related Proceedings)	1,200	2,256	1,056

Stafford Litigation Settlement Costs: Refer to Note 2 Provision Prior Period Restatement.

Te Urupare Karauna ki te Kōkiri Whakawā o Wakatū me ngā Whakaritenga Whai Pānga (Crown Response to Wakatū Litigation and Related Proceedings): This appropriation is a multi-year appropriation that expires on 30 June 2028. The remaining budget is expected to be spent over the term of the multi-year appropriation.

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 2026

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 2026.

Expense and capital expenditure under section 26B of the Public Finance Act 1989: Nil.

Expense and capital expenditure incurred in excess of appropriation: Nil.

Expense and capital expenditure incurred without appropriation or other authority, or outside scope or period of appropriation: Nil.

Breaches of projected departmental net assets schedules: Nil.

Capital injections without, or in excess of, authority: Nil.

Statement of Departmental Capital Injections

For the year ended 30 June 2026

Actual 2025 $000		Actual 2026 $000	Unaudited Main Estimates 2026 $000	Unaudited Supp. Estimates 2026 $000
–	Capital contributions – to fund new assets	–	–	–

< Back to contents

He Pūrongo i Kaitātari Motuhake

Independent Auditor's Report

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Independent Auditor's Report

To the readers of Te Puni Kōkiri | The Ministry of Māori Development's annual report for the year ended 30 June 2026

The Auditor-General is the auditor of Te Puni Kōkiri | The Ministry of Māori Development (the Ministry). The Auditor-General has appointed me, Fiona Elkington, using the staff and resources of The Audit Office, to carry out the audit of the information required to be audited on his behalf.

Opinion

We have audited:

- The financial statements of the Ministry that comprise the statement of financial position, statement of departmental commitments, and statement of contingent assets and contingent liabilities as at 30 June 2026, the statement of comprehensive revenue and expenses, 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 on pages 85 to 111.
- The end-of-year performance information for appropriations of the Ministry for the year ended 30 June 2026 on pages 54 to 68.
- The statements of expenses and capital expenditure of the Ministry for the year ended 30 June 2026 on pages 122 to 126.
- The schedules of non-departmental activities managed by the Ministry on behalf of the Crown, that comprises the schedules of assets, liabilities, commitments, contingent assets, and contingent liabilities as at 30 June 2026, the schedules of expenses and revenue for the year ended 30 June 2026, and the notes to the schedules that include accounting policies and other explanatory information on pages 113 to 121.

In our opinion:

- The financial statements of the Ministry present fairly, in all material respects, its financial position as at 30 June 2026, and its financial performance and cash flows for the year then ended, in accordance with Public Benefit Entity Reporting Standards.
- The end-of-year performance information for the appropriation for the year ended 30 June 2026 is appropriate and meaningful and prepared in accordance with the Ministry's measurement bases or evaluation methods and the Public Benefit Entity Reporting Standards, and presents fairly, in all material respects:
  - what has been achieved with the appropriation; and
  - the actual expenses or capital expenditure incurred in relation to the appropriation as compared with the expenses or capital expenditure that were appropriated or forecast to be incurred.
- The statements of expenses and capital expenditure have been prepared, in all material respects, in accordance with the requirements of section 45A of the Public Finance Act 1989.
- The schedules of non-departmental activities which are managed by the Ministry on behalf of the Crown have been prepared, in all material respects, in accordance with the Treasury Instructions.

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, the International Standards on Auditing (New Zealand), and New Zealand Auditing Standard 1 (Revised): *The Audit of Service Performance Information* issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the *Responsibilities of the auditor for the information to be audited* section of our report.

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

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

Responsibilities of Te Tumu Whakarae for the information to be audited

Te Tumu Whakarae mō Te Puni Kōkiri I the Secretary for Māori Development (Te Tumu Whakarae) is responsible on behalf of the Ministry for preparing financial statements and end-of-year performance information for appropriations that are fairly presented and comply with Public Benefit Entity Reporting Standards and legislative requirements.

This includes:

- the selection of elements/aspects of service performance, performance measures and/or descriptions, and measurement bases or evaluation methods to enable the presentation of end of year performance information for an appropriation that is appropriate and meaningful; and
- the preparation of end-of-year performance information for an appropriation in accordance with the Ministry's measurement bases or evaluation methods and Public Benefit Entity Reporting Standards and legislative requirements.

Te Tumu Whakarae is responsible on behalf of the Ministry for preparing Statements of expenses and capital expenditure, schedules of non-departmental activities managed by the Ministry on behalf of the Crown in accordance with the Public Finance Act 1989 and Treasury Instructions.

Te Tumu Whakarae 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, Te Tumu Whakarae is responsible on behalf of the Ministry for assessing the Ministry's ability to continue as a going concern. Te Tumu Whakarae 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.

Te Tumu Whakarae'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 audit, our procedures are limited to checking that the information agrees to the Estimates of Appropriations for the Government of New Zealand for the Year Ending 30 June 2026. For performance information for appropriations, we agree any changes from the performance measures and standards in the Estimates to the Supplementary Estimates. For the forecast financial information for the year ending 30 June 2027, our procedures are limited to checking to the best estimate financial forecast information based on the Budget Economic Fiscal Update for the year ending 30 June 2027.

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 Te Tumu Whakarae.
- In respect of the end-of-year performance information for appropriations, we:
  - obtain an understanding of the process applied by the Ministry to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods and evaluate whether these present an appropriate and meaningful assessment of the Ministry's service performance; and
  - evaluate whether the end-of-year performance information for appropriations is prepared in accordance with the Ministry's measurement bases or evaluation methods, in accordance with Public Benefit Entity Reporting Standards.
- We evaluate whether the statements of expenses and capital expenditure, schedules of non-departmental activities have been prepared in accordance with legislative requirements.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Te Tumu Whakarae 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 Te Tumu Whakarae 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

Te Tumu Whakarae is responsible for the other information. The other information comprises all of the information included in the annual report other than 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.

Independence

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

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



Fiona Elkington
The Audit Office
On behalf of the Auditor-General
Wellington, New Zealand

30 September 2026

< Back to contents

Āpitihanga Appendices

< Back to contents

He Tauākī Whakahaere Ratonga Statement of Service Performance and Non-Departmental

The Vote Māori Development Non-Departmental Appropriations Reports 2025/26 outline what was intended to be achieved by each of the appropriations, and the results delivered. These reports are presented to the House of Representatives pursuant to section 19B of the Public Finance Act 1989.

Minister for Māori Development

The five appropriations outlined below meet the requirement, set out in the supporting information to the 2025/26 Estimates or 2025/26 Supplementary Estimates, for information on certain non-departmental appropriations to be reported by the Minister of Māori Development:

- Te Kōtuitui Hanga Whare mō ngāi Māori | Māori Housing
- Tahua Whanaketanga Māori | Māori Development Fund
- Rōpū Whakahaere, Rōpū Hapori Māori | Community and Māori Governance Organisations
- Whakarauora Reo mō te Whānau, Hapū, Iwi me te Hapori | Family, Tribal and Community Māori Language Revitalisation
- Whakaata Māori | Māori Television.

Minister for Whānau Ora

The following appropriation, Whakamahi i ngā Huanga a Whānau Ora | Commissioning Whānau Ora Outcomes, outlined below meets the requirement, set out in the supporting information to the 2025/26 Estimates or 2025/26 Supplementary Estimates, for information on certain non-departmental appropriations to be reported by the Minister of Whānau Ora:

- Whakamahi i ngā Huanga a Whānau Ora | Commissioning Whānau Ora Outcomes.

For further information on how performance measures and targets are selected, managed and reported, please see pages 54 to 58.

Te Kōtuitui Hanga Whare mō ngāi Māori
Māori Housing

This appropriation contributes to the Strategic priority:

Scope of this appropriation

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

What we intended to achieve with this appropriation

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

The Multi-year appropriation for Housing ended in 2024/25. It has been replaced by a single year appropriation. For ease of reporting the two appropriations have been combined below.

Actual 2025 $000		Actual 2026 $000	Unaudited Budget 2026 $000	Unaudited Supp. Estimates 2026 $000
66,738	**Total Appropriation**	34,512	34,520	34,520

How we performed

Achieved 5 out of 6 performance standards — **83% achieved**

ID	Actual 2025	Assessment of Performance	Actual 2026	Target 2026	Standard met
5.01	203	Number of whānau homes approved to be repaired through a community-based repair programme, or an urgent individual whare repair	249	At least 120	✓
5.02	65	Number of new affordable rental homes, including small scale papakāinga co-funded to be built	45	At least 25	✓
5.03	49	Number of financial capability programmes approved to be delivered to whānau to help them achieve their housing aspirations	49	Minimum of 35	✓
5.04	New measure	Percentage of approved proposals that received their first payment within 6 weeks of approval	71% (see note)	At least 95%	✗
5.05	New measure	Percentage of projects that complete their work programmes as specified in investment agreements	88%	At least 80%	✓
5.06	New measure	Percentage of Māori Housing funding initiatives that are approved in accordance with eligibility and assessment criteria	100%	At least 95%	✓

Note: The standard was not met because, for some approved projects, first payments could not be processed within six weeks after contracts had been issued, signed and returned due to first-payment conditions still needing to be satisfied. This included confirming arrangements with project partners and suppliers, and delays in receiving invoices or payment information from kaitono. The implementation and rollout of a new contract management system in 2026/27 will strengthen contract management processes and engagement with kaitono, helping to ensure agreed timeframes are met.

Tahua Whanaketanga Māori

Māori Development Fund

This appropriation contributes to the Strategic Priority:

Scope of this appropriation

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.

What we intended to achieve with this appropriation

This appropriation is intended to contribute to growing Māori economic development.

Expenditure

The appropriation decreased by $8.468 million to $41.710 million for 2025/26 mainly due to:

- a reduction in funding of $5 million for Māori Economic Development Acceleration – Unlocking the potential of Māori-owned assets and enterprises
- a reduction in funding of $2.460 million for Te Pae Tawhiti – Foundational Investment to Protect and Enable Appropriate Use of Mātauranga Māori and Other Taonga
- a reduction in funding of $1.083 million for Cadetships – Improving Māori Employment Outcomes through Expansion of the Cadetships Programme, and
- a reduction in funding of $790,000 for Rauawa – Access to Māori Capital.

These decreases were offset by:

- new funding of $1 million for the January 2026 Upper North Island severe weather event, and
- a fiscally neutral transfer of $500,000 from Vote Arts, Culture and Heritage for the Matariki Holiday Fund.

Actual 2025 $000		Actual 2026 $000	Unaudited Budget 2026 $000	Unaudited Supp. Estimates 2026 $000
50,154	**Total Appropriation**	41,710	40,210	41,710

How we performed

Achieved 2 out of 3 performance standards — **67% achieved**

ID	Actual 2025	Assessment of Performance	Actual 2026	Target 2026	Standard met
6.01	New measure	Percentage of projects approved that align with the Investment Plan	100%	At least 95%	✓
6.02	New measure	Percentage of approved proposals that received their first payment within 6 weeks of approval	85% (see note)	At least 95%	✗
6.03	New measure	Percentage of projects that complete their work programmes as specified in investment agreements	85%	At least 80%	✓

Note: The standard was not met because, for some approved projects, first payments could not be processed within six weeks after contracts had been issued, signed and returned due to first-payment conditions still needing to be satisfied. This included confirming arrangements with project partners and suppliers, and delays in receiving invoices or payment information from kaitono. The implementation and rollout of a new contract management system in 2026/27 will strengthen contract management processes and engagement with kaitono, helping to ensure agreed timeframes are met.

Rōpū Whakahaere, Rōpū Hapori Māori

Community and Māori Governance Organisations

This appropriation contributes to the Strategic Priority:

Scope of this appropriation

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.

What we intended to achieve with this appropriation

This appropriation is intended to achieve the provision of:

- targeted support to Māori enterprises to ensure the Māori Tourism sector thrives
- assistance to the National Māori Wardens Association to meet administrative costs and provide funding to Māori Wardens for locally based initiatives that focus on improving outcomes for Māori youth and whānau
- support and mentoring to Māori women and their whānau in business
- expenses incurred as required by clause 6, Schedule 4 of the Ngāti Whātua Ōrākei Claims Settlement Act 2012, and
- support for administration of the New Zealand Māori Council.

Expenditure

This appropriation increased by $3.065 million to $12.720 million for 2025/26 due to new funding of $3.065 million for Māori Wardens and the Māori Women's Welfare League – Ensuring Adequate Resourcing.

Actual 2025 $000		Actual 2026 $000	Unaudited Budget 2026 $000	Unaudited Supp. Estimates 2026 $000
9,579	**Total Appropriation**	12,720	12,720	12,720

How we performed

Achieved 3 out of 3 performance standards **100% achieved**

ID	Actual 2025	Assessment of Performance	Actual 2026	Target 2026	Standard met
7.01	Achieved	Māori Tourism funding allocated in accordance with agreed funding criteria	Achieved	Achieved	✓
7.02	Achieved	Te Puni Kōkiri is satisfied with progress of success indicators against Māori Tourism's strategic area of building quality and capability amongst Māori tourism businesses	Achieved	Achieved	✓
7.03	Achieved	Te Puni Kōkiri is satisfied with progress of success indicators against Māori Tourism's strategic area of Brand Māori (through a development of a framework to strengthen the cultural knowledge and competency of the Māori tourism sector)	Achieved	Achieved	✓

Whakarauora Reo mō te Whānau, Hapū, Iwi me te Hapori
Family, Tribal and Community Māori Language Revitalisation

Scope of this appropriation

This appropriation is limited to supporting community initiatives aimed at revitalising, developing and promoting the Māori language through the Maihi Māori (the Māori Language Strategy); and the administration of Te Mātāwai.

What we intended to achieve with this appropriation

This appropriation is intended to achieve progress towards the development and revitalisation of the Māori Language within homes and communities through the:

- operation of Te Mātāwai including the fulfilment of its statutory functions
- provision of leadership, influence and advice that supports Māori to protect, sustain and grow their language for use across generations in whānau, homes and communities, and
- support of community-led initiatives aimed at re-establishing and maintaining te reo Māori as a first language within Māori whānau, homes and communities.

Expenditure

Actual 2025 $000		Actual 2026 $000	Unaudited Budget 2026 $000	Unaudited Supp. Estimates 2026 $000
17,423	**Total Appropriation**	19,423	19,423	19,423

How we performed

Achieved 2 out of 2 performance standards — **100% achieved**

ID	Actual 2025	Assessment of Performance	Actual 2026	Target 2026	Standard met
8.01	100%	Percentage of Te Mātāwai research and investment funds allocated in accordance with Board approved criteria	100%	100%	✓
8.02	89%	Percentage of whānau surveyed who report increased opportunities to hear and use Māori language as a result of participating in Te Mātāwai supported initiatives	82%	68%	✓

Note: Following a correction to end-of-year reporting, as reflected in the Vote Māori Development Supplementary Estimates of Appropriations 2025/26, performance information for this appropriation is now reported by the Minister for Māori Development as a report appended to the Annual Report of Te Puni Kōkiri.

Whakaata Māori
Māori Television

Scope of this appropriation

This appropriation is limited to the operations and administration of Whakaata Māori.

What we intended to achieve with this appropriation

This appropriation is intended to support content production and delivery and the administration of Whakaata Māori.

Expenditure

This appropriation decreased by $5.500 million to $42.264 million for 2025/26 due to a reduction in funding of $5.500 million for the Māori Media Sector.

Actual 2025 $000		Actual 2026 $000	Unaudited Budget 2026 $000	Unaudited Supp. Estimates 2026 $000
48,564	**Total Appropriation**	42,264	42,264	42,264

How we performed

Achieved 3 out of 3 performance standards — **100% achieved**

ID	Actual 2025	Assessment of Performance	Estimated Actual 2026	Target 2026	Standard met
9.01	Not reported	Meet the performance expectations in the Outcomes Agreement between the Minister for Māori Development, Minister for Finance and Māori Television Service	Achieved	Broadcast a minimum of 6,025 hours of programming	✓
9.02	Not reported	Provide broadcast services that are technically available throughout New Zealand via free-to-air digital terrestrial	87% of New Zealand population	87% of New Zealand population	✓
9.03	Not reported	Provide broadcast services that are technically available throughout New Zealand via digital satellite transmission	100% of New Zealand population	100% of New Zealand population	✓

Note: Following a correction to end-of-year reporting, as reflected in the Vote Māori Development Supplementary Estimates of Appropriations 2025/26, performance information for this appropriation is now reported by the Minister for Māori Development as a report appended to the Annual Report of Te Puni Kōkiri.

Whakamahi i ngā Huanga a Whānau Ora
Commissioning Whānau Ora Outcomes

This appropriation contributes to the Strategic Priority:

Scope of this appropriation

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

What we intended to achieve with this appropriation

This appropriation is intended to achieve the engagement of non-government Commissioning Agencies to achieve the Whānau Ora outcome goals where whānau and families are:

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

Expenditure

This appropriation decreased by $8.168 million to $179.217 million for 2025/26 mainly due to:

- a reduction in funding of $5.200 million for Ngā Tini Whetū Whānau – Centred Early Support, and
- a reduction in funding of $3.150 million for Whānau Ora – Expanding the Reach to Increase the Number of Whānau Supported and Improve the Quality of Living.

This is partially offset by:

- an increase of funding of $184,000 for Appropriate Funding to Extend Pay Equity Settlements for Social Workers in the Community and Iwi Organisations.

Actual 2025 $000		Actual 2026 $000	Unaudited Budget 2026 $000	Unaudited Supp. Estimates 2026 $000
187,197	**Total Appropriation**	179,211	179,217	179,217

How we performed

Achieved 3 out of 4 performance standards **75% achieved**

ID	Actual 2025	Assessment of Performance	Actual 2026	Target 2026	Standard met
10.01	New measure	Percentage of whānau engaged by a navigator who have a Whānau Plan	74% (see note)	At least 90%	✗
10.02	New measure	Number of Full-Time Equivalent (FTE) Navigators in each region is within 15% of annual target	Achieved	Achieved	✓
10.03	New measure	Te Puni Kōkiri is satisfied that other whānau initiatives are being delivered by Commissioning Agencies in alignment with agreed Investment Plans	Achieved	Achieved	✓
10.04	New measure	Whānau experience positive progression on Whānau Ora Progression Framework	Achieved	Achieved	✓

Note: The result for this measure is taken from service performance data as at 28 Pēpuere 2026 and does not reflect the end of financial year result. To minimise the reporting burden on Commissioning Agencies and avoid duplication of information already provided to Stats NZ for inclusion in the Integrated Data Infrastructure (IDI), reporting requirements were amended during the reporting period. The unintended consequence is that complete year-end data was not available for this measure. The measure will be reviewed and updated for the 2026/27 reporting year.

Non-departmental performance measurement disclosures

Measure ID	Performance measurement disclosure
5.01, 5.02, 5.03	Measure and/or standard wording for these measures were revised in 2025/26 for improved clarity, understandability and consistency across reporting and accountability documents.
5.01, 5.02, 5.03	The standard for this measure has been increased in line with year-on-year trends.
5.01	The result exceeded the target due to the average repair cost per home being lower than the target assumed average repair cost per home.
5.02	The result exceeded the target due to more smaller homes being built with resulting per unit costs being lower than anticipated.
5.03	The result exceeded the target due to additional funding being allocated to this programme during the year.
5.04	This new measure supports administrative efficiency by Te Puni Kōkiri and ensures accountability and compliance, funding assurance and risk management.
5.05	This new measure provides assurance that funded projects are delivering the activities they committed to, using funds appropriately, and are likely to achieve their intended outcomes.
	The result exceeded the target, with 88% of applicable Māori Housing projects completing their agreed work programmes.
5.06	This new measure replaces former measure ‘Māori Housing Network initiatives are funded in accordance with the Te Puni Kōkiri Investment Approach', as it provides clearer, more direct assurance that funding decisions are made consistently and transparently against defined eligibility and assessment criteria.
	All approved Māori Housing funding initiatives met eligibility and assessment criteria, exceeding the minimum standard.
6.01	This new measure provides the extent to which approved projects align with the Fund’s strategic priorities as outlined in the Investment Plan.
	All approved projects aligned with the Investment Plan, exceeding the minimum standard.
6.02	This new measure replaces former measure ‘Percentage of investment proposals that are decided within six weeks of first assessment’, providing a clearer view of end to end performance by focusing on timely payment following approval.
6.03	This new measure provides assurance that funded projects are delivering the activities they committed to, using funds appropriately, and are likely to achieve their intended outcomes.
	The result achieved the target, with 85% of applicable projects completing their agreed work programmes. This reflects effective contract management and delivery oversight across the Māori Development Fund portfolio.

Measure ID	Performance measurement disclosure
10.01	This new measure ensures whānau engaged in Whānau Ora services have a plan in place. This measure also supports the key shift 'Strengthened Evidence Base' by providing an indicator of service reach and commitment to whānau-led planning.
	The result for this measure is calculated using performance data provided by Commissioning Agencies. Performance data is clarified and validated by Te Puni Kōkiri to ensure compliance and compatibility.
10.02	This new measure ensures navigator capacity is maintained across regions by monitoring FTE levels against annual targets. It supports equitable service delivery and responsiveness to whānau needs. Supports key shifts – Workforce Development and Greater Service Reach.
10.03	This new measure ensures Te Puni Kōkiri has confidence and assurance in the capability and performance of Commissioning Agencies.
	Other Whānau Initiatives are reviewed and agreed on as part of the Investment Plan approval process. Commissioning Agencies are required to report against agreed plans.
10.04	This new measure ensures whānau outcomes are improving, provides an outcomes-focused indicator of impact and supports accountability for commissioning effectiveness.
	The result for this measure is calculated by determining whether the percentage of positive shifts on outcome domains of the progression framework scale is higher than the percentage of negative shifts, between the date of the first report and the date of the last report.

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Te Kāwanatanga o Aotearoa
New Zealand Government

