



Pūrongo-ā-tau | Annual Report

For the year ended 30 June 2019



Cover

Ruihi Haira greeting her mokopuna (great granddaughter) Te Waiora Waiariki-Haira, 10, as niece Nellie Haira looks on. The representatives of three generations of the Haira whānau from Te Arawa were at the first reading of the New Zealand Māori Arts and Crafts Institute Vesting Bill, at Parliament in December 2018. Photo credit: Adrian Heke.

Inside cover

Te Rūnanga o Te Rarawa, in partnership with Te Aho Tū Roa, ran a three-day symposium at Ōhaki Marae in Pawarenga. The intention of the wānanga was to reconnect the people - while also learning about the importance of mauri; of te taiao and of people. Aerial shot taken of whānau in three waka with support boats during the symposium. Photo credit: Rawhitiroa Photography.





Pūrongo-ā-tau

Annual Report of Te Puni Kōkiri

Mō te mutunga o te tau i te 30 o ngā rā o Pipiri 2019
For year ended 30 June 2019

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

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He kupu whakataki

Introduction



Mai i te Toihautū

From the Chief Executive

It is my privilege to present the
Annual Report for Te Puni Kōkiri.

Te Puni Kōkiri achieved some significant milestones in 2018/19 that will support whānau and Māori communities to realise their aspirations.

These achievements include the announcement of the co-led Whenua Māori Programme, the launch of Maihi Karauna, the Crown's strategy for Māori language revitalisation, and the positive independent review of Whānau Ora.

Through Kāinga Ora, we continue to see how achieving housing outcomes through papakāinga developments, housing repairs, capability building and community development investment can lead to transformational change for whānau.

As I recount these high points, I must acknowledge my predecessor, Michelle Hippolite, who was at the helm of Te Puni Kōkiri for the 2018/19 year we report on. During her six years here, she led the organisation to its emphasis on supporting the long-term aspirations and outcomes for whānau, hapū, iwi and Māori.

Supporting the aspirations of whānau, hapū and iwi is central to the future wellbeing of Māori and us as a nation.



A critical part of this is collaborating with other government agencies and ensuring the whole public sector system plays its part in lifting the wellbeing of Māori. If we are to achieve sustainable and intergenerational wellbeing for Māori, we need to bring our collective expertise and resources together.

Dave Tokohau Samuels
Toihautū | Chief Executive



Some highlights from 2018/19



Rangatahi Development and Leadership Policy Project initiated in July 2018 engaging over 300 rangatahi. **16.7.18**



Signing of the Crown's \$9 million **Parihaka** Fund Agreement. **6.12.18**



First wave of support to **revitalise marae** through a joint initiative with the Department of Internal Affairs. **10.8.18**



Consultation on options starts across the motu to **modernise Māori wardens**. **24.1.19**



New **home ownership trials underway** to help **whānau** including in Hawke's Bay and Palmerston North. **14.11.18**



\$100 million allocated to help **unlock the potential of whenua Māori** through the Provincial Growth Fund. **3.2.19**





Whānau Ora Review is positive and affirms unique approach is working well. **20.2.19**



Wāhine Māori indigenous rights discussed in Chile by Minister Mahuta. **27.3.19**



Crown Māori language strategy **Maihi Karauna launched to get one million people speaking te reo by 2040.** **21.2.19**



Cadetships programme continues to grow and develop Māori youth and employees. **30.5.19**



Tikanga Māori at heart of Nelson fire emergency response to help communities in crisis. **7.3.19**



Australasian **Housing Institute awards** recognise Te Puni Kōkiri Māori housing initiatives. **11.6.19**



Our role in Māori development

Te Puni Kōkiri was established under the Māori Development Act in 1991 to promote “increases in the levels of achievement attained by Māori.”

With a vision of ‘Thriving Whānau’, our focus areas cover a range of sectors spanning social, cultural, economic, and natural resources. We work alongside whānau, hapū and iwi to enable Māori to achieve their aspirations.

The wellbeing of Māori whānau is central to the future wellbeing of Aotearoa. Our relationships with whānau, hapū and iwi throughout the motu, and our ability to make connections across government, see us working in three ways:

- **Leading** work to modify systems and structures to enhance Māori wellbeing, through changes to policies, legislation, and direction setting. It includes a particular focus on issues of specific importance to Māori, and which are generally not the prime focus of other mainstream government agencies, such as te reo Māori, whenua Māori, Māori media, and mātauranga Māori.

- **Influencing** the work of others by working in partnership and bringing Māori voices to decision-makers. This includes consideration of the systems and tools available across the public sector that can improve Māori wellbeing, with a special focus on whānau- and Māori-centric frameworks and approaches. The Whānau Ora programme and approach, as well as developing an indigenous perspective to the Living Standards Framework are examples of this work. Partnering with Māori entities and brokering opportunities with whānau, hapū and iwi through our regional networks are also key features.

- **Investing** with Māori to pursue innovative opportunities and create funding partnerships that improve life outcomes and strengthen communities. We invest across a range of thematic areas, such as housing, with assistance spanning urgent repairs to unhealthy homes, to building papakāinga housing, as well as testing options to improve Māori home ownership.

Te Puni Kōkiri rarely operates in only one domain, with our approach leveraging effort across two or all three domains, producing a complementary suite of mahi.

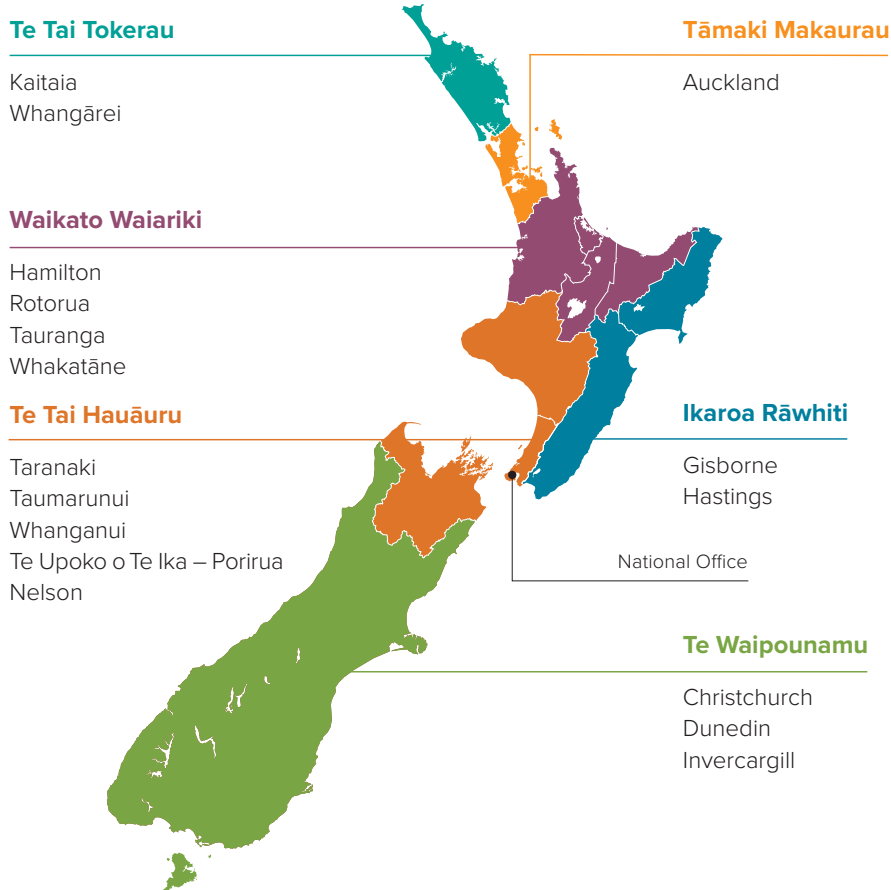


Key Focus Areas



Widely spread, strongly rooted

Te Puni Kōkiri has over 300 staff, including 120 staff working in 17 regional offices from Te Tai Tokerau to Invercargill in Te Waipounamu.



The regional presence provides a ‘ground truth’ perspective. Walking with and working alongside whānau, hapū and iwi enables Te Puni Kōkiri to identify opportunities that will support them to realise their aspirations.

We also learn from the insights of whānau, hapū and iwi. We bring their voices and their insights into policy and investment discussions and decision-making. This enables us to support government to strengthen Treaty of Waitangi partnerships and help Māori to succeed at home and globally.

With comparatively small resources (our portfolios represent around 0.3 percent of government expenditure), we are strategic in how we operate, to make effective use of our investments, and maximise the impact of our programmes and services.

As an organisation tasked with bridging and enabling the relationship between the Crown and iwi, hapū and whānau, we are guided closely by our values:

- **Te wero** – pursuing excellence
- **Manaakitanga** – valuing people and relationships
- **He toa takitini** – working collectively
- **Ture tangata** – being creative and innovative.



Some highlights from the year

2018/19 was another significant year with a strong focus on helping whānau realise their aspirations across many different kaupapa.

Overall, it is about understanding whānau aspirations and working across government to realise them.

Some notable examples across 2018/19 include:

- **working within the Kāinga Ora programme** to improve housing outcomes for whānau. This involves helping whānau at different points of their housing journey and of different circumstances. There continued to be a strong focus on repairs to make homes drier and warmer – improving whānau health – as well as increasing options around papakāinga, affordable rentals and improving whānau financial capability. Conducting a number of trials encompassing shared-equity and rent to own models opens up exciting new territory to lift home ownership.
- **expanding the benefits of whānau-centred frameworks** and building on the positive feedback of an independent review of Whānau Ora. It found the programme to be culturally anchored, results in positive change, and creates the conditions for change to be sustainable.
- **working closely with the Ministry of Justice** to secure agreement to create an improved platform of service and support around whenua Māori, enabling owners to connect with and better use their land for cultural, social and economic wellbeing.
- **working alongside many agencies and stakeholders to develop the Maihi Karauna** (the Crown's Māori language strategy) which aims to increase the level of te reo spoken

across Aotearoa New Zealand. The strategy includes a plan of action by agencies, for example, to make more Crown services and resources available in te reo and increase the number of towns and cities embracing bilingualism.

The work of Te Puni Kōkiri supported Budget 2019 decisions to significantly increase the resources and, in some cases, the scope of the programmes. This included the expansion of Whānau Ora into the corrections area, as a means of decreasing reoffending.

















Whānau stories in the region include:

- **the Te Piringa papakāinga project** in Waiohiki, near Napier in the Ikaroa Rāwhiti region (page 20).
- **the winners of the prestigious Ahuwhenua Trophy** awards from Kiriōra Station at Matawai for the top Māori sheep and beef farm in Aotearoa for 2019 (page 35).
- **the support regional offices provide to whānau-led enterprises** to grow them into projects under the Provincial Growth Fund, such as the enhancement of Te Waiariki Ngāwhā Springs (page 58).
- **Waipapa Marae in Kawhia fulfilling its ambition** to build a brand new wharekai to feed the masses through Oranga Marae funding (page 43).
- **our support in Taranaki for the Parihaka community**, helping coordinate a multi-agency response to the \$9 million reconciliation funding agreement signed between the Crown and the Parihaka Papakāinga Trust (page 72).



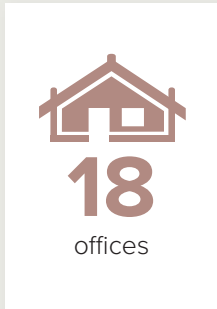
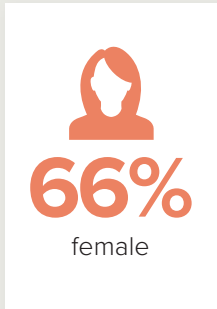
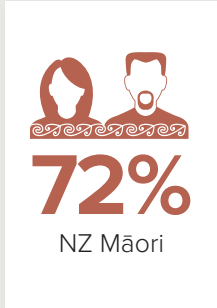
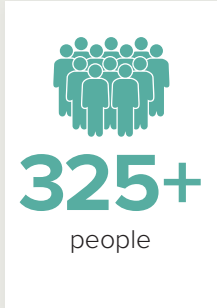
Te Puni Kōkiri at a glance

Impacts and achievements for Māori in 2018/19

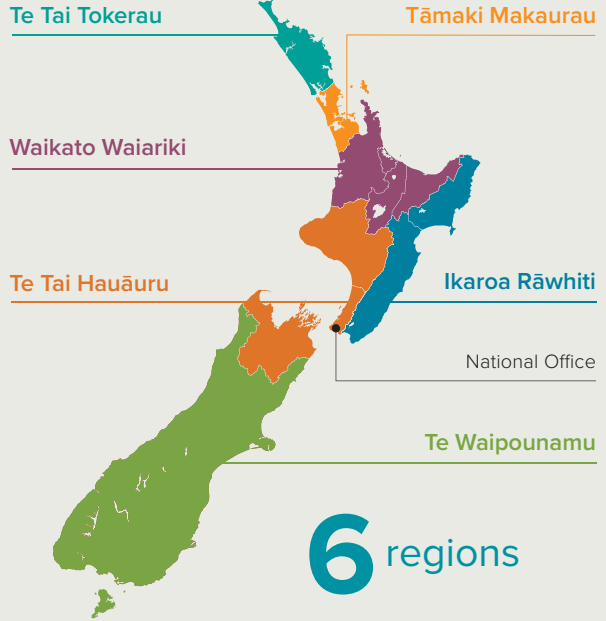
<h3>Kāinga Ora</h3>	<h3>Hapori Ora – Whānau Leading Community Development</h3>
 <p>290</p> <p>Approved repairs to more than 290 whānau homes to make them safer and healthier and construction of 34 affordable rental homes on papakāinga.</p>	 <p>Independent review of Whānau Ora concludes it is a culturally grounded approach, generating positive and sustainable change for whānau.</p>
 <p>Six innovative home ownership trials such as rent-to-own models aimed at lifting Māori home ownership levels.</p>	 <p>13,500</p> <p>Approximately 13,500 whānau actively supported through Whānau Ora.</p>
<h3>Ahuwhenua</h3>	<h3>Te Ao Māori – Language, Culture and Identity</h3>
 <p>New support and services programme to be rolled out for Māori land owners, with improvements in Māori Land Court services, as well as online and regional services.</p>	 <p>Redefining New Zealand's historical narrative including through He Rā Maumahara, a National Commemoration Day to remember those who died in the NZ land wars.</p>
 <p>39,000 HECTARES</p> <p>Invested in 29 projects covering more than 39,000 ha of Māori freehold land, assisting landowners to explore land-use options and ways of improving productivity.</p>	 <p>Te Reo</p> <p>1 million</p> <p>Maihi Karauna, the Crown's Māori language strategy launched the audacious goal of 1 million basic te reo speakers by 2040.</p>
<h3>Kaiārahi mō āpōpō – Rangatahi Leadership & Development</h3>	<h3>Pakihi Ora – Enterprising Whānau</h3>
 <p>450</p> <p>Almost 450 cadets placed with 40 employers.</p>	 <p>500</p> <p>Māori Business Growth support provided to over 500 businesses, of which 101 received direct investment through the Māori Development Fund.</p>
 <p>300</p> <p>Engaged with over 300 rangatahi to understand their perspectives.</p>	 <p>Invested in 25 new digital technology projects through the Ka Hao – Māori Digital Technology Development Fund with another 20 projects completed with positive outcomes.</p>
<h3>Aotearoa ki te Ao</h3>	<h3>Tūhonotanga ā-Tiriti – Crown Relationships with Whānau, Hapū and Iwi</h3>
 <p>UNITED NATIONS</p> <p>New Zealand becomes one of the first countries to be developing a plan to measure our progress towards the United Nations Declaration on the Rights of Indigenous Peoples.</p>	 <p>\$9 million</p> <p>Finalised the Parihaka Fund Agreement, facilitating transfer of \$9 million to the Parihaka Papakāinga Trust to support community development.</p>
 <p>INDIGENOUS BUSINESS</p> <p>Supported the World Indigenous Business Forum in Rotorua, which led to establishing the Rotorua Group with three countries with a focus on trade and culture.</p>	 <p>Continued investment in a range of community and Māori governance organisations, to support iwi, hapū and whānau to engage with government and manage their interests.</p>



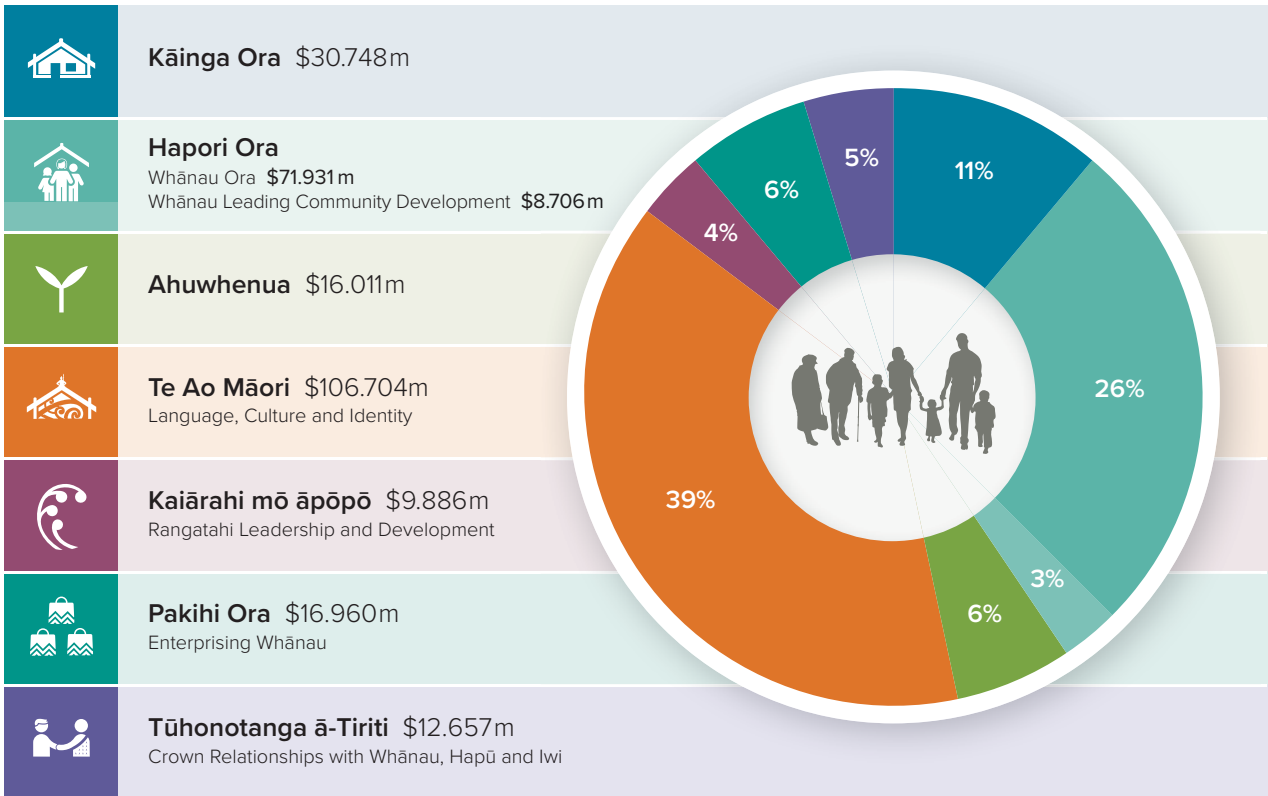
Our people



Our reach



Non-departmental funding was \$273.603 million¹



¹ This pie graph reflects only non-departmental funding – funding that is primarily used to purchase services or achieve aims through entities and individuals. The Aotearoa ki te Ao focus area is not shown in the graph, as this activity is supported through other means. (See the Financial Statements for details of Te Puni Kōkiri departmental funding.)



Te Puni Kōkiri housing repairs recipient Georgina Taiapo now has a warm, dry home after 16 years of living in Tākou Bay. Read more about community development through housing in Tākou Bay on Page 16. Photo credit: Rawhitiroa Photography.

Kāinga Ora



Improving Māori housing outcomes

Te Puni Kōkiri is committed to supporting whānau Māori to live in warm, dry and affordable homes.

Achieving positive housing outcomes can lead to transformational change in the lives of whānau, moving from deprivation to opportunity. This is particularly important for Māori, who suffer from poorer housing conditions and uncertainty of tenure, compared with most New Zealanders.

Papakāinga developments (including groups of homes on Māori land), housing repairs and building whānau capability are all ways Te Puni Kōkiri helps whānau with their Kāinga Ora aspirations. This multi-dimensional approach to Māori housing is helping ensure housing programmes are working effectively for Māori. The approach is now well established, and was reinforced by an extra \$40 million funding in the Wellbeing Budget 2019.

Helping whānau out of housing deprivation provides a basis for healthy lifestyles, engagement in education, stable employment, and improving the wider social, cultural, economic and environmental wellbeing of Māori communities.

Papakāinga provide opportunities for whānau to live as a community according to kaupapa Māori, often with multiple generations living together, sharing whakapapa and knowledge. A strong and thriving cultural identity is essential to sustainable social and economic development within whānau and communities. It provides a strong sense of ownership and self-determination, as well as increasing the aspirations of the community.

Warm, dry homes are a building block for thriving whānau and strong Māori communities.

Ko te whare e hanga te tangata, ko te tangata e hangaia e te whare

The whare (whare tangata) builds the people and the people build the whare

Warm, dry and affordable homes

16



How we are improving housing outcomes

The assistance we provide is multi-dimensional, spanning a range of needs and areas including:

- **repairing substandard houses:** Making homes warmer and reducing mould, through improvements to bedrooms, ventilation and urgent repairs have major benefits. A disproportionate number of houses in Māori communities are in serious disrepair. Many of these are in isolated rural areas with limited access to services, and where whānau cannot finance the repairs. Repairing these houses also enables whānau to remain in their communities and relieves the pressure for additional housing stock.
- **increasing housing options, including papakāinga:** There is an insufficient supply of suitable housing for Māori across transitional housing, social housing, affordable rentals, and assisted/affordable home ownership. We support building papakāinga on Māori freehold land as part of the solution.
- **improving the capability of the Māori housing sector:** Whānau, hapū, iwi and rōpū Māori want to resolve their own short- and long-term housing needs. Some need support with capacity, capability and information, which we are providing through direct engagement with communities.

Community development through housing

\$15 million from Budget 2018 is being invested across six communities using a whānau-led community development approach where housing contributes toward achieving intergenerational wellbeing in Māori communities. These projects are part of the Government's response to tackling national housing issues.

Community development projects are underway in Tākou Bay, Papakura, Kaingaroa, Raupunga, Taumarunui and Ōtautahi. An appointed Te Puni Kōkiri staff member is working on supporting each community in reaching the whānau-led aspirations for housing.

For example, Te Rūnanga o Whaingaroa received \$2.3 million to support community development in Tākou Bay in Te Tai Tokerau (Northland). Te Rūnanga o Whaingaroa has been working with Te Puni Kōkiri on essential repairs for the past three years. Their initiative – Te Oranga o Ngā Hapori – takes an integrated approach towards enabling a thriving, sustainable and self-reliant Tākou Bay community. The aim is to improve whānau wellbeing outcomes through collaborative partnerships of social and economic revitalisation.



Around 200 whānau live in Tākou Bay in varying standards of accommodation including tents, shelters, containers and rental cabins – and many houses require essential repairs. The Tākou Block spans 323 hectares of coastal land with 898 shareholders. It is expected to grow over the next five years with around 80 whānau preparing to build homes on the Trust-administered lands.

In the last financial year, Te Puni Kōkiri funded five essential house repairs and up to 20 Tākou Bay whānau were identified to improve their financial literacy through the Sorted Kāinga Ora financial

capability programme. Our intention is for at least five of these whānau to receive bespoke support that leads to building new homes on the Tākou Block in the next year.

Other potential community development opportunities in Tākou Bay include a new marae development, education programmes and a Provincial Growth Fund investment that supports the establishment of a Kauri Sanctuary. The Sanctuary will provide wānanga and training for whānau on environmental matters, conservation training and research.

Te Ara Mauwhare/Home ownership pathways

Te Ara Mauwhare is a set of trials to identify innovative models to enable low to median income whānau Māori to move toward home ownership. The Te Ara Mauwhare models are ways to overcome barriers for whānau to buy a home. During 2018/19 we worked with six rūpū to co-design the trials.

- **He Korowai Trust** – surplus houses re-located from Auckland to Kaitiāia, with a long-term rent-to-own model for very low income whānau Māori
- **Te Tihi Whānau Ora Alliance** – developing two contemporary urban papakāinga and a rent-to-own model for whānau currently living in public housing
- **Te Taiwhenua o Heretaunga** – developing a cooperative shared equity model
- **Port Nicholson Block Settlement Trust** – a shared equity model as a partnership between an iwi and a commercial developer
- **Te Rūnanganui o Ngāti Porou** – a shared equity model used by an iwi in a provincial setting
- **Chatham Islands Housing Partnership Trust** – a shared equity model to address the challenges of financing homes in the Chathams.

Te Ara Mauwhare

\$3,594,000 2018/19 approved projects²
supporting Māori into home ownership through

 **101**

people completed Sorted Kāinga Ora workshops to build financial capability to support housing aspirations

 **6**

rūpū helped to co-design new home ownership trials

² These are the 2018/19 approved projects funded from a multi-year appropriation of \$8.3 million across three years.





Sorted Kāinga Ora focusses on the importance of building communities, not just houses. Laurae Blake (left) has made new housing goals for her whānau since completing the eight-week programme which covers content such as budgeting, debt, mortgages, KiwiSaver and financial planning. Photo credit: Josie McClutchie.

Sorted Kāinga Ora: Building whānau financial capability

Sorted Kāinga Ora is a programme to help build the financial capability of whānau Māori so they can make choices on how to meet their housing goals.

Trialled as part of Te Ara Mauwhare, the programme was created by Māori for whānau Māori, to be delivered and evaluated by Māori.

It was developed jointly by the Commission for Financial Capability and Te Puni Kōkiri, building on the Commission's other Sorted programmes, with an added housing focus.

Laurae Blake and her whānau have changed the way they think about money since completing the Sorted Kāinga Ora programme. The solo mother of two daughters, aged seven and 13, has spent eight weeks gaining tools to help realise her housing aspirations.

She said it was important to bring her daughters on the journey with her where they set budgets and goals together as a whānau.

“We used to say things like ‘we can’t afford that’ but we’ve turned that around and we now say things like ‘we are saving for a family trip and the new house’ instead.”

Another Sorted Kāinga Ora graduate, Thailah Vlaardingerbroek, said she made little changes like getting a better mobile plan, increasing her Kiwi-Saver contributions and cutting down on takeaways which is helping her achieve her wider goal.

“I thought it was more like a 10-year goal but since graduating I think owning a home will be achievable in the next five years.”

The success of the Sorted Kāinga Ora programme was highlighted through the Australasian Housing Institute awards in June 2019, which recognised two Te Puni Kōkiri housing initiatives.

Working with others

There is ongoing work with agencies to develop engagement and partnership approaches across Māori communities, including:

- **Wainuiomata Marae** – working with Housing New Zealand on a local housing solution
- **Ranginui 12 Trust Papakāinga development** – supporting infrastructure and build for nine housing sites, to provide low rental housing, for whānau on Māori land in Welcome Bay, Tauranga
- **Rātana** – supporting the infrastructure towards 26 sections on Māori freehold land
- **Parihaka Papakāinga Trust** – Te Huanga ō Rongo (cross-agency officials' group) work in partnership with Parihaka Papakāinga Trust to support the Parihaka Development Plan that includes land and eco-housing
- **Te Hiku** – progressing the joint wok programme and advancing the thinking around papakāinga, infrastructure, housing strategy and capability.

We are also developing an iwi/Māori partnership programme with the Ministry of Housing and Urban Development (MHUD) to facilitate and develop bespoke, flexible working partnerships between iwi, Māori groups and Government. These partnerships will enable packages of Crown housing investments to be matched with specific whānau-identified housing projects to deliver new housing supply.

For the 2018/19 financial year the Te Puni Kōkiri Māori Housing Network approved 93 new projects. Some projects may cross financial years.



Kāinga Ora investment

93

PROJECTS

Total approved investment:
\$29,293,000
 supporting

53

initiatives to increase whānau knowledge of housing issues, including papakāinga workshops

292

whānau home repairs

90

new home sites on Māori land with infrastructure

34

affordable rental homes on papakāinga

25

rūpū to plan for their papakāinga





The Hawaikirangi whānau officially opened their papakāinga with the unveiling of a pou in April 2019 but have been living on site since December 2018. Photo credit: Josie McClutchie.

CASE STUDY

Te Piringa papakāinga: the journey home

A beautiful new papakāinga in the rural Māori community of Waiohiki, located 10km south of Napier, is an excellent example of whānau wellbeing.

Te Puni Kōkiri supported a whānau-centred approach by recognising the needs, strengths and diverse aspirations of this whānau to be self-determining in their desire to live in a healthy home, develop their whenua and live as a community according to kaupapa Māori.

The Hawaikirangi journey began in early 2016 with a feasibility study, before progressing to the development phase. The whānau received support to install infrastructure for five homes and a contribution towards construction of three affordable rental homes.

Other agencies involved in this project include the Māori Land Court, the Hastings District Council and Kiwibank.

The papakāinga has three homes that have now been completed and infrastructure is in place

for two more. Hinewai Hawaikirangi, her brother Rapihana Te Kaha and their mother Karen live in each of the homes with whānau.

Rapihana Te Kaha said, “It’s still a pinch me moment to realise we are in our new whare. It’s pretty special to be close to our marae, awa and maunga. As trustees on the marae it’s a lot easier for us now; we are just 200-300 metres down the road.”

The whānau are now living according to kaupapa Māori values, sharing the knowledge, whakapapa and stories of their whānau with the next generation, but also with the wider community.

Hinewai said the economic benefit of returning to Waiohiki has been the establishment of their Napier Māori Tours business.

“While we look down from our maunga on our papakāinga we can now tell visitors the story of our papakāinga; it’s a reverse colonisation type story. Visitors get to plant a tree on the maunga as their own kaitiaki gift to our whenua.”

Desired Shift – More whānau live in safe, secure and affordable homes as a basis for social and economic wellbeing.

Goal for 2018/19: Papakāinga and housing models are supported, resourced and profiled so that knowledge is shared with our partners and other agencies.

In 2018/19 we approved new projects³, including:

- 292 whānau homes were approved for repair
- 90 new home sites on Māori land were supported with infrastructure
- 34 new affordable rental homes to be built on papakāinga
- helped 25 rōpū to plan for their papakāinga
- 101 people completed Sorted Kāinga Ora workshops to build financial capability to support housing aspirations
- shared learnings with a range of government agencies and Māori rōpū, including through the New Zealand Māori Housing Conference in November 2018. Plus development of an impacts and indicator framework to target and evaluate investments in housing for Māori.

Since starting this housing mahi in October 2015, funding has supported projects that will deliver a total of 950 repair projects and 102 new affordable rental homes, supported infrastructure for 334 new housing sites, and assisted 54 rōpū to plan for their papakāinga.

Investment helps ensure whānau live in homes that are safe (drier), secure (able to remain longer-term, like papakāinga), and affordable (as either renters or home owners).

The Australasian Housing Institute recognised our work with the Commission for Financial Capability to create the Sorted Kāinga Ora programme to build whānau financial capability.

An independent review of our Māori Housing Network confirmed our activities contributed to more whānau living in safer, more secure and healthier homes. It concluded that the Network strengthened connections to whakapapa, whānau and whenua, restored whānau pride and self-esteem, built capability, and improved whānau health and wellbeing.⁴

Additional investment by Government of \$40 million over four years will further lift the level of support for new models that support Māori housing outcomes.

We are also developing an iwi/Māori partnership programme with the Ministry of Housing and Urban Development (MHUD) to facilitate and develop bespoke, flexible working partnerships between iwi, Māori groups and Government. These partnerships will enable packages of Crown housing investments to be matched with specific whānau-identified housing projects to deliver new housing supply.

³ Due to the nature of housing initiatives, some projects may span different financial years.

⁴ Impact evaluation of the Māori Housing Network, January 2018, Litmus.





Whānau-centred approaches have been endorsed and expanded, including an investigation of this approach in primary healthcare funded in the Wellbeing Budget 2019. Photo credit: Adrian Heke.

Hapori Ora

Whānau Leading Community Development



Whānau wellbeing and access to whānau-centred services are vital to achieving the wellbeing of all New Zealanders and their families

Te Puni Kōkiri focuses its efforts on the aspirations, innovation and opportunities that come from working collectively with whānau. This includes the Whānau Ora approach.

We champion the te ao Māori way of drawing on the strength and resilience of a whānau and advocate this to other agencies so this model can be embedded across the government sector.

Traditionally, public services are delivered to individuals. This can mean that opportunities to support whānau to generate sustainable and intergenerational outcomes are missed. If we want whānau to thrive, they should be at the centre of policy design.

This involves:

- acknowledging and including the realities and experiences of whānau
- working with collectives or supporting individuals in the context of their whānau.

We have developed a whānau-centred policy framework to influence and inform other agencies around total wellbeing and to champion the Whānau Ora story.

This includes transforming policy that focuses on the collective within a whānau and ensuring the impact is sustainable. This policy tool also breathes life into the Pā to Policy concept – informing policy through the lived experience of whānau.

Ehara taku toa i te toa takitahi, engari he toa takitini

Success is not the work of one, but the work of many



Championing whānau-centred approaches

A Whānau Development Summit held in March 2019, led by Minister Mahuta and Minister Henare, gave attendees an understanding of how to apply a whānau-centred approach to their work.

The Summit also:

- highlighted examples of successful whānau development
- provided insights and tools to engage more effectively with whānau to improve wellbeing outcomes

- promoted the scholarship and methodology of whānau-centred policy and whānau development approaches that have been developed within Te Puni Kōkiri.

Announced in Budget 2019, a new initiative with the Department of Corrections and the Ministry of Social Development will use the Whānau Ora approach to improve outcomes for Māori aged under 30 and their whānau engaged with the Corrections system. Paiheretia te Muka Tangata (Uniting the Threads of Whānau) aims to build strong positive whānau relationships and improve intergenerational wellbeing to ultimately reduce reoffending and the Māori prison population.





Pūniu River Care Inc workers from left to right: Shane Cassidy (Ngāti Maniapoto), Rangiwatea Rapana (Ngāti Te Kohera, Ngāti Tūwharetoa), Tawhiwhi Karaitiana (Ngāti Tūwharetoa, Ngāti Tūtemohuta). Photo credit: Erica Sinclair.

CASE STUDY

Marae-based nursery caring for whenua and whānau

Pūniu River Care Incorporated is an iwi-connected environmental restoration organisation based at Mangatoatoa Marae near Te Awamutu.

They work with local marae and local whānau to employ their people to do mahi along the river, delivered through tikanga marae and tikanga Māori.

“Our goal is to protect and preserve our taiao for the next generation, for future generations,” explains Shannon Te Huia, Chief Executive Officer.

Pūniu River Care is growing trees and planting them along the awa to hold their whenua in place so their awa does not get choked up. Since beginning in 2015, they have planted over 330,000 eco-sourced native trees which use local seeds. They have a target of reaching one million trees by 2021.

Pūniu River Care aims to improve the health and wellbeing of the environment and waterways but also the strength and capacity of its people.

By boosting the mauri (life force) of the awa, they can boost the mauri within their people, marae, hapū and iwi.

“Land is sick, people are sick. The only thing that we can do is help fix it. Be doctors. Be kaitiaki,” said Sam Ingley, Team Leader.

They are building capacity and capability for whānau at up to 17 marae located across the wider Ōtorohanga and Waitomo districts.

Pūniu River Care is upskilling those involved with on-the-job and practical NZQA-accredited training. They have already trained and mentored five cadets to become leaders who now hold permanent jobs, and who will train and mentor the next generation of workers and potential cadets.

Pūniu River Care’s project ‘Growing Jobs Back Home’ is being supported through the Te Puni Kōkiri Cadetships programme and endorsed by the Waikato Regional Economic Development Agency.

The project is a great example of whānau-led development achieving cultural, social, economic and environmental benefits in their community through the Pūniu River Care mahi.





Supporting whānau wellbeing in communities

We directly support community-led engagements, activities and investments that contribute to whānau wellbeing such as through active lifestyles, strengthening cultural pride and identity and reducing the risk of harm.

.....

Māori Development funding has delivered initiatives that help whānau gain the skills, knowledge and confidence needed to achieve their aspirations and to build strong communities by addressing the issues they face.

In 2018/19 over 90 community initiatives have been assisted through the Māori Development Fund to support organisations and whānau

initiatives that created opportunities for whānau to pursue wider whānau-centred outcomes.

Matika: Moving the Māori Nation funding goes to projects that foster wellbeing through a connection to cultural pride and identity. It supports tikanga and te reo Māori kaupapa that link to te ao Māori and mātauranga Māori. It also invests in initiatives that encourage fitness through using aspects of tinana (physical wellbeing), hinengaro (emotional wellbeing) and wairua (spiritual wellbeing) through traditional sports and games such as kī-o-rahi, poi, mau rākau, mamau, mekemeke and makimaki.

The **Whānau-centred Family Violence Intervention** funding is to trial a new approach, which builds responses to violence based on reinforcing existing strengths in whānau and their communities.

CASE STUDY

Co-designed Whānau-centred Facilitation leads to change

Te Puni Kōkiri is working with four providers to provide Whānau-centred Facilitation with a strengths-based approach to establishing, restoring and maintaining functioning whānau for those affected by violence.

In 2018/19 the Waikato Coalition, Ōtautahi Co-lab in Christchurch, Kōkiri Marae and Ōrongomai Marae in Wellington engaged in co-design processes to develop and test whānau-centred prototypes to address harm.

Each prototype is unique and relevant to the contexts the providers are operating in with whānau. However, they all see the strengths in whānau, and work in mana-enhancing ways to support the whānau on their journey. Every point of engagement is described as a new moment known as 'Kia tau te wairua a te whānau'.

The Ōrongomai Marae prototype in the Hutt Valley in Wellington offers courses for tāne and wāhine and has promising early signs of success.

An Ōrongomai Marae participant said the Whakamanatia Living Without Violence Programme was working for him, as the Programme Lead “has been there himself” and “finds a way to make you think, realise your actions”.

“You have to want to change to come to this. My wife, my kids, they mean the world to me... But I need more tools, I need tools for my anger, and to let go of the past,” he said.

Those whānau taking part in the four localised prototypes said providers are there for them wherever they are at, to walk beside them, and to provide the kinds of support needed. The consistent focus on wellbeing is enabling for whānau and offers ways forward which are different from mainstream responses to family violence.

Kaimahi believe whānau are motivated and interested in creating better futures for themselves and their whānau. They also said whānau will respond to environments where there is aroha, manaakitanga and whanaungatanga.





Modernising Māori Wardens

Māori Wardens provide support at Waitangi Day 2019 from left to right Frances Nathan (Panguru), Patsy Albert (Mid-North), Kaye Baker (Mid North). Photo credit: Adrian Heke.

Māori Wardens have been providing an invaluable volunteering role to support whānau and Māori communities across the motu since the 1860s.

Te Puni Kōkiri is running a refreshed nationwide consultation with Māori Wardens to ensure the role they play in New Zealand communities remains strong, valuable and relevant.

We work with the New Zealand Police to provide practical support to almost 800 Māori Wardens. Previous inquiries into Māori Wardens identified a need to modernise their functions and powers.

Minister for Māori Development Nanaia Mahuta attended hui with Māori Wardens, the New Zealand Māori Council and stakeholders to discuss modernising the service. This includes options around better acknowledgement of the role and functions of Māori Wardens and a move towards their increased autonomy. In July 2019, a Māori Wardens National Conference will be held for Māori Wardens to vote on their preferred option.

Whānau Ora review affirms unique approach working well

Whānau Ora is a holistic approach that goes beyond a crisis response and traditional social and health services. It places whānau at the centre of decision-making and supports them to lift their wellbeing.

Whānau Ora, and the work of the three Commissioning Agencies (Te Pou Matakana⁵, Te Pūtahitanga o Te Waipounamu and Pasifika Futures), is about increasing the wellbeing of individuals in the context of their whānau. It differs from traditional social and health approaches that focus solely on the needs of individuals.

Whānau Ora recognises the strengths and abilities that exist within whānau and aims to support and develop opportunities that fulfil

potential. Whānau Ora Kaiārahi (navigators) directly engage with whānau in their homes, and communities, listening to their needs to improve outcomes in areas such as housing, employment, health and education.

The review of Whānau Ora, conducted by an independent panel in 2018, found that Whānau Ora effected positive change for whānau and created the conditions to achieve positive and enduring change for whānau wellbeing.

It recommended an increase in the Whānau Ora investment, noting that whānau demand outstrips current Whānau Ora services. The Wellbeing Budget 2019 allocated an extra \$80 million over four years to expand coverage and impact of Whānau Ora.



Marcia-Kruz Tamati (left), Elaine-Kelly Tamati (middle) and Aroha Tamati (right) in their new whare in Hastings. Photo credit: Josie McClutchie.

⁵ Trading as Whānau Ora Commissioning Agency.



Whānau Ora in action and monitoring our success

Whānau Ora works when whānau are empowered to identify their aspirations, develop plans and receive support to realise those goals.

The achievements by whānau in 2018/19 are a direct result of whānau identifying and achieving outcomes to improve their wellbeing.

Examples of outcomes achieved by the three Whānau Ora commissioning agencies in 2018/19:

Te Pou Matakana (trading as Whānau Ora Commissioning Agency)

Whānau Direct

91%

of whānau receiving Whānau Direct support to improve their knowledge achieved this outcome.

Kaiārahi (navigator services)

57%

of whānau supported by Kaiārahi to engage in te ao Māori achieved this outcome.

Collective Impact

1,397

whānau were supported through Collective Impact initiatives to achieve their aspirations.

Te Pūtahitanga o Te Waipounamu

Whānau enhancement (navigator services)

69%

of whānau reported they are now able to access and trust institutions after receiving navigator support.

91%

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

Commissioning pipeline

2,277

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

Pasifika Futures

Core Commissioning (navigational services)

69%

of whānau aspiring to reduce their debt by 5% or more have achieved this outcome.

Innovation

70%

of STEM students at Otahuhu College achieved NCEA Level 3 through Innovation support, outperforming the national average.

Commissioning for Communities

773

whānau received targeted community support.



Desired Shift – Whānau are increasingly able to access whānau-centred services from the public sector.

Goal for 2018/19: Promotion of learnings from the Whānau Ora Review inform whānau-centred policy and practice to enhance whānau wellbeing.

In February 2019 an independent review found that Whānau Ora:

- is a culturally anchored approach, shaped by Māori worldviews, cultural norms, traditions and heritage
- results in positive change for whānau
- creates the conditions for change to be sustainable
- operates within, and meets the requirements of, a structured accountability system
- operates in a transparent manner.

The report also confirmed that there is potential for whānau-centred approaches to be further implemented across the government sector.

A Whānau Development Summit was an opportunity to share learnings, including insights and tools, as well as to promote the scholarship and methodology of whānau-centred policy.

Te Puni Kōkiri also developed a whānau-centred policy design toolkit that provides a guide for ‘how’ policy-makers and decision-makers can set about achieving the outcomes in the Whānau Ora Outcomes Framework. Te Puni Kōkiri has

run workshops on the whānau-centred approach for various entities including the Office of the Children’s Commissioner, the Ministry of Social Development, and the Ministry of Business, Innovation and Employment.

Budget 2019 decisions will further enable whānau to access whānau-centred services from the public sector. In addition to a significant Whānau Ora programme extension, a new initiative between Te Puni Kōkiri, the Department of Corrections and the Ministry of Social Development will use the Whānau Ora approach to help improve outcomes for Māori in the corrections system. Funding was also allocated to research how a whānau-centred approach could be implemented in the delivery of primary health services to Māori.

Longer-term, Te Puni Kōkiri will continue championing the adoption of a whānau-centred approach across other agencies. Through collaboration with the Treasury and Statistics New Zealand, we will also consider appropriate performance metrics that best measure Māori wellbeing. Future reporting will focus on implementation of Budget 2019 initiatives and further expansion of whānau-centred approaches.





Joseph Hokianga on one of the last remaining areas of Māori freehold land in Kaiti just north of Gisborne. This block makes up one of four contiguous land blocks managed by Matuaokore Ahuwhenuā Trust. Their biggest challenge is to find a way to gain access to their landlocked land. With the support of the Whenua Māori Fund and Te Puni Kōkiri's Gisborne office, the Trust is exploring all its options to gain access to their whenua, which provides a stunning view of Tūranga-nui-a-Kiwa. Photo credit: Josie McClutchie.

Ahuwhenua



Enabling whenua Māori landowners to connect with and utilise their land's potential through a targeted whenua programme

Māori have deep whakapapa connections to their whenua and Māori land also provides a platform for economic opportunity.

There are over 27,000 blocks of Māori land under Te Ture Whenua Māori Act, comprising 1.4 million hectares, or around 5 percent of the total land in New Zealand.

Around 80 percent of Māori land is not being used to its full potential due to a variety of reasons, including issues around governance structures, access and existing legislation. Ensuring there is appropriate support for multiple ownership structures is also a factor with an estimated average of 106 owners per Māori land title.

Across the year, we have worked closely with the Ministry of Justice and Ministers to advance a new approach for whenua Māori landowners, including improved systems, additional support, and legislative amendments. This collaborative effort culminated in announcements, in February 2019,

of a cross-government Whenua Māori Programme. There was also a significant new investment of \$56.1 million over four years announced in Budget 2019 – \$32.6 million to be channelled through Māori Development – to implement the programme.

To put this into context, over 200,000 hectares of Māori-owned land has been identified for development under the Whenua Māori Programme. The programme includes providing a more responsive and supportive system which encourages hands-on participation, good governance, and sound decision-making.

Te Puni Kōkiri also supports Māori freehold landowners through our Whenua Māori Fund. In the 2018/19 year, 29 projects were approved for funding to the value of \$3.2 million (covering over 39,000 hectares). This investment assists Māori freehold landowners to explore land-use options and ways of improving the productivity of their land.

Nā te oneone ka tupu te ora o te tangata

Land is the life source of people



Whenua Māori Programme

“The Whenua Māori Programme recognises the challenges facing Māori freehold landowners and the value of pursuing opportunities which will lead to sustainable intergenerational development of the land and its people,” said Māori Development Minister Hon Nanaia Mahuta.

Budget 2019 will support Māori land owners, trustees and whānau across the spectrum, from those who are establishing ownership interests and governance structures through to owners who are ready to expand their operations and seek opportunities.

The cross-government programme is being co-led by Te Puni Kōkiri and the Ministry of Justice, which has responsibilities for the Māori Land Court. It includes:

- new on-the-ground services for owners of Māori land
- modernisation of the Māori Land Court information systems and services
- a new whenua knowledge hub and website
- legislative amendments to Te Ture Whenua Māori Act 1993.

A central part of the Programme, for Te Puni Kōkiri, is the roll-out of regional advisory services for Māori land owners to help them meet their

needs and aspirations. This includes in Te Tai Tokerau, Te Tairāwhiti, and Waiariki, where work is already underway.

Alongside this, the targeted legislative amendments will focus on simplifying the succession process, establishing a dispute resolution mechanism and improving services in the Māori Land Court. As noted by Minister Mahuta, in order to realise the full potential of Māori land, whānau need an effective regulatory framework that is fit for purpose, clear, accessible and future-proofed.

In addition to financial support through the Whenua Māori Fund, Te Puni Kōkiri has also been assisting landowners in their efforts to access funding through the Provincial Growth Fund, with \$100 million allocated to help unlock the potential of whenua Māori.

Ikaroa Rāwhiti agribusiness stars shine at 2019 Ahuwhenua Trophy Awards

Eugene and Pania King, of Kiriroa Station at Matawai, north west of Gisborne in Ikaroa Rāwhiti, won the prestigious Ahuwhenua Trophy for the top Māori sheep and beef farm in Aotearoa for 2019.

The Ahuwhenua Trophy competition exemplifies excellence in Māori land use. Te Puni Kōkiri has been proudly sponsoring the competition for many years. Over the past three decades, the Māori agribusiness sector has grown exponentially, not only in sheep and beef but also in dairy.

Minister of Agriculture Hon Damien O'Connor presented the Trophy to the Kings at a special awards function in Gisborne in May 2019. It was attended by more than 600 people, including the Hon Nanaia Mahuta, other dignitaries, agribusiness leaders, whānau and finalist supporters.

The other two finalists were Whangara Farms, situated 35km north of Gisborne, and Te Awahohonu Forest Trust – Gwavas Station at Tikokino, 50km west of Hastings.

Kingi Smiler, Ahuwhenua Trophy Management Committee Chairman, congratulated Eugene and Pania describing them as a great example of a couple who set challenging goals and then achieved them.

Kingi described Eugene and Pania as outstanding role models for Māori farming saying all New Zealanders should take note of their achievements and those of their whānau.



Eugene and Pania King of Kiriroa Station at Matawai, north west of Gisborne with the prestigious Ahuwhenua Trophy. Photo credit: Alphapix/Ahuwhenua Trophy.

Kingi said all this year's finalists ran farming operations which are among the best in Aotearoa and for that matter the world. The farms were of the highest standard and the task of deciding a winner would not have been easy. This year was a great example of the standard of Māori farming in the country.

To find out more about the winners and finalists visit www.ahuwhenuatrophy.Māori.nz





CASE STUDY

Better information for whenua Māori landowners through WhenuaViz

The launch of the upgraded WhenuaViz website marks an important milestone in the roll-out of the new Whenua Māori Programme.

Co-led by Te Puni Kōkiri and the Ministry of Justice, the programme aims to stimulate new opportunities for whānau to realise their aspirations for Māori freehold land.

One of the key initiatives of the programme is the development of a Whenua Knowledge Hub. The Whenua Knowledge Hub will be a standalone website that will provide a wealth of information, digital tools and maps for Māori land owners on all aspects of whenua development, from succession through to growth opportunities.

“We’re keen to ensure Māori land owners have access to the best support and knowledge

available about their whenua so they can make informed decisions,” said former Te Puni Kōkiri Toihautū/Chief Executive Michelle Hippolite.

She said the upgrade of the WhenuaViz website in partnership with Manaaki Whenua – Landcare Research is a first step in paving the way for future collaboration.

It is now much simpler for whānau to generate customised land summary reports. The reports include information about soil properties, climate and potential land uses for individual land blocks.

To access the WhenuaViz website, go to whenuaviz.landcareresearch.co.nz



Desired Shift – Whānau are enabled to actively connect with and use their land for social, cultural and economic wellbeing.

Goal for 2018/19: A Māori land maturity model is resourced and implemented in partnership with others. Our investment approach reflects the aspirations and interests of Māori land owners.

A cross-government collaboration led by Te Puni Kōkiri and the Ministry of Justice, the **Whenua Māori Programme** outlines activities and support to deliver an improved Māori land model. Through funding announced in Budget 2019 (shared across Votes Māori Development and Justice), the programme will provide:



Regional advisors with the skillsets and know-how to support Māori freehold landowners to navigate whenua opportunities and undertake whenua planning



Regional capability to provide advice, processes and systems with a focus on building and maturing Māori freehold landowners' capabilities and pathways to whenua aspiration



More efficient and effective Māori Land Court Services enabled by legislative amendments and new technology offering online application functionality



Whenua information website that is a 'one stop shop' for trusted and up-to-date land information to support whenua investment and planning

The new model will enable owners of Māori land to access more information and resources, strengthening the connection between Māori and their whenua and generating opportunities for sustainable economic development and wealth generation.

In 2018/19 the **Whenua Māori Fund** approved almost \$3.2m for 29 projects covering more than 39,000 hectares of Māori freehold land, to enable Māori land owners to explore land-use options for improving the productivity of their land. Since its inception in November 2017, the Fund has invested over \$8.4m in 101 projects covering more than 320,000 hectares of Māori freehold land.

This work recognises that Māori land owners need support to realise their aspirations for whenua, ranging from help with establishing ownership interests and governance structures, through to identifying investment and growth opportunities. Future measures will focus on the implementation and performance of this new model.

Whenua is fundamental to Māori wellbeing. It provides a sense of identity that transcends generations and a platform for potential economic opportunity.





A stirring kapa haka performance during the investiture of the late Sir Hekenukumai Busby on 4 February 2019 in Waitangi. Photo credit: Rawhitiroa Photography.

Te Ao Māori

Language, Culture and Identity



Our rich Māori history, culture and language are important taonga that represent who we are as Māori, and as New Zealanders, and how we are recognised globally

Protecting and promoting te reo Māori

Te reo Māori is of paramount importance to Māori as it identifies and connects Māori to their culture and history, and provides a sense of belonging. New Zealand's indigenous language is also special to Aotearoa, providing a unique context for everyone to experience Māori culture.

Te Puni Kōkiri plays a major role in preserving and promoting te reo me ngā tikanga Māori. A key achievement this year was the launch of the Maihi Karauna at Te Matatini ki te Ao (Kapa Haka nationals), in February 2019.

The importance of the Maihi Karauna, the Crown's Strategy for Māori Language Revitalisation 2019–2023, was emphasised at its launch by Prime

Minister Jacinda Ardern and Minister for Māori Development Nanaia Mahuta. At its heart is the vision of Kia māhorahora te reo – for te reo Māori to be accessible everywhere, in every way, for everyone, every day.

The Maihi Karauna focuses primarily on the big picture – creating the right conditions across government and society in Aotearoa New Zealand for the revitalisation of te reo Māori.

Protecting and promoting te reo me ngā tikanga Māori as taonga is key to the success of a New Zealand that embraces its diversity and the partnership created through Te Tiriti o Waitangi.

Ko tōku reo tōku ohooho, ko tōku reo tōku māpihi maurea

My language is my awakening, my language is the window to my soul

A fresh approach to language revitalisation through Maihi Karauna

Te Puni Kōkiri is the Crown's principal advisor on Māori language, culture and identity, including the Maihi Karauna.

Te Ture mō Te Reo Māori 2016 (Māori Language Act 2016) created a new way of approaching language revitalisation. The Act established a partnership between the Crown and iwi and Māori, who are represented by Te Mātāwai.

- The Crown focuses on creating a society where te reo Māori is valued, learned and used by developing policies and services that support language revitalisation.
- Te Mātāwai focuses on supporting te reo Māori at a whānau, iwi and community level.

The Maihi Karauna is key to helping realise the Crown's commitment to revitalising te reo Māori. By leading the development of this strategy across government, Te Puni Kōkiri has helped establish a platform for te reo Māori to be used widely by New Zealanders.

Over 2,000 responses in te reo Māori and English fed into the final shape of the strategy. Public feedback showed a strong passion for, and interest in, te reo Māori and its place in the national identity of Aotearoa, which led to more ambitious Maihi Karauna targets for 2040.

The Maihi Karauna strategy was developed by Te Puni Kōkiri, Te Taura Whiri i te Reo Māori, Te Māngai Pāho, the Māori Television Service, the Ministry of Education, the Department of Internal Affairs and the Ministry for Culture and Heritage.

Te Puni Kōkiri also led the development of a monitoring and evaluation framework in collaboration with Te Taura Whiri i te Reo Māori. This framework will ensure accountability and inform decision-making on future Maihi Karauna interventions.

The Crown's commitment to te reo Māori is reflected in the expanded funding in the Wellbeing Budget 2019 to support the Maihi Karauna, its companion community strategy Maihi Māori, and for innovation in Māori language media.

The audacious goals of the Maihi Karauna are:

BY 2040

85%

(or more) of New Zealanders will value te reo Māori as a key part of national identity

BY 2040

1,000,000

(or more) New Zealanders will have the ability and confidence to talk about at least basic things in te reo Māori

BY 2040

150,000

Māori aged 15 and over will use te reo Māori at least as much as English



Māori Media Sector Shift

Work on the Māori Media Sector Shift policy project started in late 2018. It aims to ensure the Māori media sector is collaborative, agile, and centred on the needs of audiences in the digital age.

The Māori media sector needs to support the implementation of the Maihi Karauna, the Crown's Māori language strategy, which calls for a heightened impact from broadcast and online content.

The project involves working closely with media entities receiving Māori Development funding, as well as other sector stakeholders. In February and March 2019 Te Puni Kōkiri engaged with the sector and wider public to understand the current state of Māori media and aspirations for the future. It received over 1,000 completed surveys and submissions. It held audience focus groups

with rangatahi and kaumātua in 12 locations around the motu.

Cabinet agreed in April 2019 to a guiding vision and a set of design principles for the future of the Māori media sector. It also agreed to release an overview paper prepared by Te Puni Kōkiri, 'Te Ao Pāpāho ki Tua | Māori Media Sector Shift – An overview of the current state of the sector as at 29 March 2019'.

It is intended that Cabinet will consider a preferred option for the future structure, funding and governance of the Māori media sector, following further engagement with the sector and wider public.

Te Puni Kōkiri has appointed an independent Advisory Panel to assist with this mahi.



Oranga Marae

The people of Ngāti Hikairo opened their new wharekai and kāuta at Waipapa Marae in Kawhia in March 2019. Photo credit: Rawhitiroa Photography.

Marae are a key feature of Māori society and enable whānau to connect to their whakapapa, and gather together to share mātauranga, te reo and tikanga Māori.

Marae fulfil functions and important ceremonies that support whānau to thrive. They are also places of refuge and for communities to attend events and discuss a variety of kaupapa.

In 2018/19 the Oranga Marae programme has approved over 70 applications for support, advice and investment to marae across the motu to ensure they are fit for purpose. The joint investment of almost \$17 million through Te Puni Kōkiri and the Department of Internal Affairs is helping iwi with building projects

and plans to restore mātauranga Māori on the marae. Recognising the importance of marae, the programme received a further \$12 million injection (over four years) through Budget 2019, which also expands the scope of the programme to improve the capability and capacity of marae in emergency and disaster response situations.

While Oranga Marae invests in the physical and cultural infrastructure of marae, the programme also provides other opportunities to help resource a range of marae aspirations expressed by hapū and iwi in their development plans. This has included feasibility studies or cultural revitalisation plans.

Ongoing analysis of marae development plans will ensure there is greater understanding of the aspirations of marae. This includes the contribution marae and whānau make to wellbeing and to our national identity.



CASE STUDY

A room with a view at Waipapa Marae

Waipapa Marae in Kawhia fulfilled its ambition to build a brand new wharekai to feed the masses in March 2019, through Oranga Marae funding.

The new dining room design also accommodated the wishes of the late Māori Queen, Te Arikinui Dame Te Atairangikaahu, who wanted a ‘room with a view’ of the Kawhia Harbour.

Oranga Marae is a co-investment with Te Puni Kōkiri contributing \$250,000 of funding for the Waipapa Marae project and the Department of Internal Affairs (DIA) paying \$475,000 through the Lottery Grants Board funds. Trust Waikato, Waikato-Tainui and iwi whānau also made financial contributions.

Opened in 1955, the old wharekai really needed replacing. It could only cater for 120 people in one sitting, which was difficult at big events such as the Kingitanga poukai visits.

Waipapa Marae said it took more than a year of groundwork to get the people, the money and other resources together to build the new wharekai.

“We had a clear vision for what we wanted to achieve to future-proof the wharekai to meet the needs of our people, including promoting and supporting Ngāti Hikairo traditions such as the annual poukai and enabling healthier menus to be prepared at the marae,” said Project Manager Kruger Wetere.

The new dining room can feed twice as many people as before with only half the number of ringawera needed in the kauta because of new features like a commercial dishwasher and large gas range oven.

The \$1.2 million wharekai, with state-of-the-art kitchen, was opened by King Tuheitia at the marae’s 2019 Poukai in March.

Custodians of Waipapa Marae set out their Marae Development Plan aspirations, including a new wharekai to meet the needs of their people. Photo credit: Rawhitiroa Photography.



Te Matatini Ki Te Ao 2019

National Kapa Haka Festival



The Maihi Karauna was launched at Te Matatini, the biggest kapa haka festival in the world, in February 2019. Te Puni Kōkiri is a proud supporter and sponsor of the festival, providing funding, volunteers, cultural support and passionate performers over the four-day festival. We also support whānau and communities across the country to run events, performing arts, and local kapa haka which help to preserve and promote te reo Māori, Māori culture and tikanga.



1,840

Te Matatini competitors
from **46** rōpū



42,000

Te Matatini attendees at Westpac
Stadium across the four-day festival



292,000

On Demand Māori TV viewers

Tauawhi Bonilla from the winning rōpū Ngā Tumanako of Tāmaki Makaurau. Photo credit: Te Matatini Society Inc.



Te Pūtake o te Riri | Wars and Conflicts in New Zealand fund

Te Pūtake o te Riri enables whānau, hapū and iwi to share, record and document the impacts of nineteenth century Aotearoa wars and conflicts in their own voice, so this history is not lost.

This rebalancing of the narrative of New Zealand's history is achieved by providing a platform for whānau to document their mātauranga Māori and taonga tuku iho in relation to how the wars affected them and their tupuna.

A wānanga held at Otāwhao Marae, Te Awamutu College, in November 2018 set the long-term vision for Te Pūtake o te Riri, to enable Māori and the Crown to navigate the journey of reshaping and balancing our history together.

The \$4 million in government funding originally announced for this initiative followed a 12,000-signature petition to Parliament presented by Ōtorohanga College students in December 2015. It called for a day to remember the estimated 2,750 people who died in the land wars, just as we remember overseas wars, like on Anzac Day.

Through this funding, the inaugural He Rā Maumahara or National Commemoration Day was held in March 2018 in Kororāreka, Te Tai Tokerau. It will be held annually on 28 October.

Just over \$780,000 from the fund for Te Pūtake o te Riri was allocated in 2018/19 to support regional proposals and the He Rā Maumahara National Commemoration Day.

MEASURING OUR SUCCESS

Desired Shift – Increasing levels of te reo Māori spoken in Aotearoa New Zealand.

Goal for 2018/19: The Maihi Karauna incorporates cross-portfolio impact and specific portfolio actions.

During the year we took a leading role in preserving and promoting te reo Māori by collaboratively working alongside many key agencies to develop the Maihi Karauna – the Crown's Māori language strategy.

The Maihi Karauna has three primary outcomes, with corresponding audacious goals. This includes that one million New Zealanders can engage in basic te reo Māori by 2040 (see page 40).

The Maihi Karauna shares leadership and responsibility across the Ministry for Culture and Heritage, the Ministry of Education, Te Māngai Pāho, the Department of Internal Affairs, the State Services Commission and Te Taura Whiri. For example, the Ministry for Culture and Heritage are using its Arts, Culture and Heritage CEs Forum to identify further opportunities for revitalising te reo me ngā tikanga Māori. The development of

the Maihi Karauna also includes specific portfolio actions to be undertaken by agencies (within defined timeframes), such as more people with higher te reo proficiency, making more Crown services and resources available in te reo, and increasing the number of towns and cities embracing bilingualism.

Future reporting will focus on the monitoring and evaluation framework, shared research agenda and data collection plan developed with support from Te Taura Whiri i Te Reo Māori.

Looking ahead, Te Puni Kōkiri will make further contributions to te reo through its work on the Māori Media Sector Shift, as well as through investments focusing on supporting whānau learning, marae revitalisation, and greater recognition of our joint history and marking past internal wars and conflicts.





Jase Te Patu pictured with Taita Central School pupils taking part in his M3 Mindfulness programme, which uses Māori hauora (health practices) to help tamariki be mindful, resilient, present and calm. Te Puni Kōkiri provides funding for the online programme provided to 100 schools throughout Aotearoa. Jase takes teachers through training before the schools deliver the programme. Photo credit: Adrian Heke.

Kaiārahi mō āpōpō

Rangatahi Leadership and Development



Rangatahi are growing their skills and employment outcomes and receiving leadership development opportunities, so they can participate in government

Rangatahi Māori will play an increasingly important part in New Zealand's future.

Māori have a more youthful demographic nationally, with a median age of 24 years old compared with 38 years old for the total population. By 2040 over one million people in Aotearoa will identify as Māori, as will about 30 percent of all children aged 0-14 years.

With a focus on the future, Te Puni Kōkiri set up the Rangatahi Development and Leadership Policy Project in July 2018 (now called Raranga Tahī). It recognises that the rangatahi voice needs to increase within Te Puni Kōkiri and across government, where decision-making discussions occur. The project team is developing a policy approach that creates positive impacts 'for rangatahi, by rangatahi, with rangatahi'.

Our vision of 'Kia tū rangatira ai ngā rangatahi Māori' is about preparing rangatahi to be our future leaders, and setting the conditions for them to build the capacity of those within their whānau and communities to thrive. We have identified four focus areas to prioritise to achieve this vision:

- **Wellbeing** – rangatahi are happy, healthy and hopeful.
- **Learning and development** – rangatahi have opportunities to learn, earn, and live fulfilling lives.
- **Voice** – rangatahi are influencing decisions that affect them.
- **Identity** – rangatahi are secure and confident in who they are.

Continued...

Ka pū te ruha, ka hao te rangatahi

When the older generation is worn out, the new generation steps up

Rangatahi engagements around the motu

To understand the current issues and opportunities for rangatahi Māori, the Rangatahi Leadership and Development team met with over 300 rangatahi across the regions through face-to-face workshops and surveys. The team also explored relevant data and statistics to develop innovative and meaningful engagement with rangatahi.

We are continuing to develop, advance and implement our strategic approach by:

- collaborating across the organisation on rangatahi priorities
- coordinating activities at Te Puni Kōkiri and with other agencies to develop approaches that align with the project's outcomes
- creating channels where the rangatahi voice can be amplified and valued.



Students present ideas at a rangatahi workshop in Porirua in June 2019. Photo credit: Adrian Heke.

Supporting our rangatahi to thrive



Pae Aronui is a skills and employment initiative focused on urban rangatahi which was launched in Hamilton in April 2019.

It supports innovative approaches to education and employment outcomes for Māori 15-24 year olds that are not in education, employment or training (NEET) – or are at risk of falling into those situations. Te Puni Kōkiri is managing the \$15 million funding provided over four years to help rangatahi, which was allocated in Budget 2018.

Some of the Taiohi Ararau trainees who went on to learn management practices and life skills at Mangatoa Station, Kaikohe. Photo credit: Adrian Heke.



The scheme works by providers and employers working to grow skills rangatahi need to secure ongoing employment in growth industries, such as building and construction, IT, hospitality and tourism.

Pae Aronui targets urban areas of South and West Auckland, Hamilton, Porirua and the Hutt Valley, where the highest number of Māori rangatahi are not in employment, education or training – and also have the highest projected employment growth rates.

Taiohi Ararau is another initiative that supports Māori rangatahi NEET with improving education, employment and training outcomes in Te Tai Tokerau.

Taiohi Ararau initially focused on supporting Māori rangatahi into training and employment by helping

them to get essential documents, such as a bank account, an IRD number and a driver's licence. Pastoral care provided by Kaimahi (our Community Champions) was a critical part of this initial pilot.

The refreshed programme supports NEET rangatahi Māori aged 15-24 to get support through to education, employment and training outcomes after they have gained these essential documents – with kaimahi support.

This will be achieved by enabling opportunities for rangatahi to co-design skills and employment products, and by providing pathways and investment in an employer-led model that has a significant pastoral support package.





The Māori Kitchen Cadets (Tyler Gordon, Tina Te Waiti, Harrison Davis and Trey Howearth), Auckland, May 2019.
Photo credit: Te Puni Kōkiri.

Building skills and growing Māori leaders

Cadetships focus on driving higher skilled and better paid jobs for Māori. They are filling a niche in creating Māori workforce opportunities for new and existing employees.

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In the 2018/19 year, 449 Māori cadets were placed with 40 cadetship employers across a range of sectors, double the number from last year. This is expected to increase in 2019/20 with additional funding in the Wellbeing Budget 2019.

Cadetships support both rangatahi and older employees to lift their leadership and skills in the workforce. Current Te Puni Kōkiri programme numbers show a 50 percent split between cadets 34 and under and those aged over 35 years.

In Tāmaki Makaurau four Māori cadets have been given the wero (challenge) to prove authentic Māori hāngī is New Zealand's national food.

Hāngī master Rewi Spraggon has been cooking hāngī for years, and global award winning restaurateur Ganesh Raj has years of food industry experience. The two have collaborated in the past to provide gourmet hāngī for special events but it is their co-ownership of The Māori Kitchen, on Auckland's Queens Wharf, that has opened the door for Māori cadets.

"I have been around food service all my life, from our humble wharekai to the greatest kitchens around the world," said Rewi Spraggon, hāngī master.

Rewi's mother was his inspiration. She was head of their wharekai for many years and had a catering business. She passed on her teachings to her children and now Rewi is sharing his knowledge with the four cadets at The Māori Kitchen.



Tyler Gordon (Te Kawerau-a-Maki) wants to learn all the lessons, tips and tricks from his mentors to help him develop further.

“I never thought I’d make money out of putting down hāngī,” laughed the 22-year-old trainee hāngī master.

“Just like Rewi, I first learned about preparing and cooking hāngī from my whānau on the marae, and

I thought that was it. But there is so much more to learn,” said Tyler.

As well as learning about preparing hāngī for commercial sale, cadets will also learn about health and safety and how to run a successful business in the food industry.

Improving rangatahi wellbeing

Improving rangatahi wellbeing in order to reduce the likelihood of suicide is the aim of our Rangatahi Suicide Prevention Fund.

Initiatives provide rangatahi Māori (aged 10-24) with knowledge, skills and experiences that help build resilience, leadership and confidence to successfully address challenging life situations.

Te Puni Kōkiri supported 28 projects with \$2 million this financial year. Initiatives covered a variety of face-to-face delivery methods and programmes around the country, as well as online. These included:

- **a resilience-based performance arts programme**, called 10ft Tall, that included a play, workshops and introduction to community support services. Playworks Productions in Whāngārei delivered the empowering experience to 3,600 students at 16 Northland high schools
- **a Māori-focused self-development app** called Āta Hihiko (loosely translated as ‘get energised/inspired’) was designed to encourage rangatahi to build wellbeing behaviours. The app is like a wise friend,

helping rangatahi to make good decisions. They build their own healthy habits as they create a wellbeing avatar that is based on strengths, values, and small steps each day towards hauora. Āta Hihiko is currently being tested with 500 rangatahi

- **Te Rau Ora delivered four one-day Au.E!** Rangatahi Suicide Prevention Hui in Ōtaki, Porirua, Hamilton and Auckland to a total of 494 rangatahi. Au.E! is a rangatahi event which aims to build resilience amongst rangatahi in the community. Rangatahi took part in empowering, strengths-based workshops, formed connections with the community and received helpful information to uplift and support them in their futures. In Ōtaki, 121 rangatahi took part in activities such as health and fitness, rongoā, and musical performance, and heard from positive role models.



A kōtuku amongst the stars

Year 13 Mana College student Rhianne Tarau wants to be the first Māori astronaut. Photo credit: Adrian Heke.

Rhianne Tarau is a step closer to achieving her dream of being the first wāhine Māori astronaut after being accepted to a NASA Space Camp.

Rhianne (Ngāpuhi, Ngāti Hine) wants to be an astronaut. She has been dreaming about seeing Mars with her own two eyes since a Matariki presentation at primary school.

In July 2019 seven young stars from Aotearoa attended the two-week US Space Camp based on NASA's astronaut programme. It is the ultimate educational experience that illuminates real-world applications of science, technology, engineering and mathematics.

"To be selected to attend is such an amazing opportunity," said 17-year-old Rhianne Tarau.

Rhianne's aspirations were partly supported by Te Puni Kōkiri.

Rhianne is the second to youngest in a whānau of five children. Mum Lisa Pattison bought Rhianne her first telescope when she was seven years old after she kept asking for one – but said her space odyssey began before that.

"Rhianne's fascination with space makes her different to her brothers and sisters. He kōtuku rerenga tahi. She is like a kōtuku who might one day fly amongst the stars," Lisa said.

Camp attendees are immersed in astronaut training techniques using equipment adapted from NASA's astronaut programme and learn about space hardware. They experience a spaceflight mission while learning about aerospace career opportunities.

"Being the first Māori woman in space would be amazing. I know that we don't have opportunities in New Zealand to help me be an astronaut so going to the two-week Space Camp is a step closer to me achieving my dream," said Rhianne.

Desired Shift – Rangatahi skills, knowledge and experience fulfil rangatahi aspirations.

Goal for 2018/19: The quality and number of pathway and cadetships initiatives strengthen the participation of rangatahi in education, training and employment.

The Cadetships initiative continues to flourish and grow as more rangatahi get upskilled and placed in a job. This year, we placed 449 cadets with 40 employers – this is an increase from the 329 placements and 17 employers in the previous year. This brings the cumulative total across the life of the programme to 2,545 cadets.

Further growth of the cadetship pathway, as well as recognition that the programme provides viable options for Māori, has been supported through injecting a further \$6 million over four years in Budget 2019.

The launch of Pae Aronui in April 2019 has so far supported around 200 rangatahi with skills and employment opportunities across communities in South and West Auckland, Hamilton, Hutt Valley and Porirua.

We supported Māori rangatahi through Taiohi Ararau (Passport to Life) to improve their education, employment and training outcomes in Te Tai Tokerau. This initiative started as a pilot to help participants obtain necessary documents for employment and was later extended to find opportunities in employment, education and training.

From our Rangatahi Suicide Prevention Fund we invested \$2 million in 28 projects across a wide variety of programmes including the performing arts, environmental activities, leadership training, support from 'navigators', digital resources and youth-led hui.





Maison Aotearoa Charcuterie business owners Mikaera and Julie Tewhata have mastered the art of making French charcuterie meat products with no preservatives and/or nitrates, after living in France for 14 years (where Mikaera played professional rugby). Their Taranaki-based business is transforming local produce into high-end value meat products for Kiwis to enjoy. Te Puni Kōkiri assisted Maison Aotearoa Charcuterie with the validation of their products. Photo credit: Lauren Tewhata.

Pakihi Ora

Enterprising Whānau



Increasing whānau wellbeing and growing capability through enterprise opportunities and sustainable enterprises

Te Puni Kōkiri has been improving economic outcomes and Māori participation levels, through investment in hundreds of initiatives that target a number of different enterprising opportunities.

We offer advice and investment that help to connect whānau, hapū and iwi to a full range of economic opportunities including generating supplementary income, creating micro-businesses, and the growing of small-to-medium Māori enterprises.

Our regional offices offer on-the-ground support to whānau in their rohe for various enterprise and workforce initiatives including ones led by us or through support we provide for the Provincial

Growth Fund – which is administered by the Ministry of Business, Innovation and Employment.

Highlights in 2018/19 include:

- improving economic outcomes and Māori participation levels through Māori Development Fund investment in 168 initiatives. These target whānau enterprises and Māori businesses, skills and development
- growing Māori participation in the ICT sector and digital technologies, through almost \$5m in investment approved in 2018/19 from the Ka Hao Fund for 25 projects. This includes to lift digital technology skills, create Māori-owned technology businesses, upskill the Māori ICT workforce and use technology to enhance te reo and tikanga Māori.

Hāpaitia te ara tika pūmau ai te rangatiratanga mō ngā uri whakatipu

Foster the pathway of knowledge to strength, independence and growth for future generations

The Māori tech showcase in May 2019 brought together Māori tech entrepreneurs and rangatahi from Waikato schools. It was supported by Te Puni Kōkiri as part of the national Techweek19 series. Photo credit: Rawhitiroa Photography.



Supporting Māori enterprise and innovation

One of the ways Te Puni Kōkiri supports whānau, hapū and iwi to achieve their aspirations is through improving economic outcomes.

Te Puni Kōkiri funding and support cut across different areas including providing practical support for whānau, entrepreneurs and businesses. This helps to expand their economic potential.

This includes **Māori Business Growth** Support, which supported about 500 Māori businesses with access to information, networking and/or

provision of business advice, to help realise their growth potential. Another initiative, **He kai kei aku ringa**, supported 10 projects to help increase the Māori median income. These initiatives supported community development, whānau enterprise, and Māori businesses to achieve a variety of outcomes that together support whānau to thrive.

At a broader level the Te Puni Kōkiri investment supports regional economic development opportunities such as looking to partner with the Provincial Growth Fund (PGF). Supporting Māori to access opportunities through broader regional investment such as the PGF will continue to be a core focus of investment throughout the year.



Whānau business owners of FUSH from left to right Māia Matthews (Anton's sister), Jess Matthews and her husband Anton Matthews.



CASE STUDY

Serving up te reo Māori lessons with fish and chips

Fish and chip business owners Anton, Jessica and Māia Matthews are passionate about manaakitanga and encouraging te reo Māori to be normalised and spoken at their FUSH premises in Christchurch.

Of Te Rarawa descent, they speak te reo with their staff and customers, the restaurant menus are in English and Māori, and there are also table talkers that encourage manuhiri to engage and use te reo Māori with one another.

“Our business is truly unique in our approach to manaakitanga and our integration of te reo in an effort to normalise it. We believe this sends a very strong message to the world that te reo Māori is valuable,” Anton said.

Anton had a hunger to further revitalise te reo Māori by providing free community te reo classes at FUSH, in Christchurch’s Wigram suburb. Because of the popularity of the class, Anton started teaching from polytechnic bases and school halls instead.

In the last financial year, Te Puni Kōkiri has supported FUSH to access Māori Business Growth support.

Since FUSH opened in 2016 it has expanded to include two mobile trailers known as the Little and Big Fush Waka, which enables the business to travel around Ōtautahi to big events or festivals and to employ more staff.

“We take our cultural responsibility around kaitiakitanga (guardianship and sustainability) very seriously and we are committed to providing meaningful mahi for some of the most vulnerable people in Aotearoa, while maintaining a financially sustainable business,” Anton said.

Anton also wanted to join the Cadetship initiative to grow the skills and opportunities for Māori employees in the hospitality industry.

“There are many pathways to long-term success for them first and foremost, but also for their whānau. We are committed to delivering a positive social impact for our people,” he said.



Located near Kaikohe, Te Waiariki Ngāwhā Springs is being redeveloped through a \$1.79m Provincial Growth Fund investment in the geothermal hot pool complex.

Māori economic opportunities through the Provincial Growth Fund

Provincial New Zealand is important to our economy and Te Puni Kōkiri looks at ways to utilise Provincial Growth Fund (PGF) opportunities which maximise outcomes for Māori.

The PGF is a Government initiative that seeks to ensure productivity potential in the provinces by creating sustainable jobs, boosting social inclusion and resilience and enabling Māori to reach their full potential.

Over \$200 million of PGF funding has been approved for projects with strong Māori development objectives, with around \$80 million for Māori-led or Māori partnership projects. Since the PGF started in February 2018 Te Puni Kōkiri has assisted applicants through providing funding, engagement or advice to around 75 percent of these projects.

For example, **Te Waiariki Ngāwhā Springs in Te Tai Tokerau** received Provincial Growth Funding of \$1.79m towards redevelopment and improvements to the springs in early 2019. Te Puni Kōkiri had already been supporting Parahirahi Ngāwhā Waiariki Trust with investment since 2013 towards their redevelopment and enhancement project.

Our early investment in this project is an example of how Te Puni Kōkiri helps to support whānau through the provincial growth pipeline.

The Te Waiariki Ngāwhā Springs project involves redeveloping and marketing their geothermal springs in an exciting and authentically kaupapa Māori way. It is a great example of whānau changing their future in their community to deliver their cultural, social and economic aspirations.

Te Puni Kōkiri has supported almost 40 Māori-led and Māori-owned initiatives into the Provincial Growth Fund application pipeline for consideration. Projects encompass tourism, cultural preservation, horticulture, aquaculture, transport and geothermal mining.

Initiatives include:

- **Te Kaha Growers** received \$13 million to enable the development of a water distribution network, 100 hectares of Gold Kiwifruit development and the scaling up of their trial nursery
- **Marae Connectivity** allocation of \$21m for local digital connectivity, including digital hubs and to connect marae. This includes physically connecting marae to broadband networks and providing technical support and training.



Desired Shift – Whānau enabled to grow their capability and access opportunities to develop sustainable enterprises.

Goal for 2018/19: Whānau enterprises and Māori entities have direct engagement with Te Puni Kōkiri business growth services and the Provincial Growth Fund.

Through our Māori Development Fund in 2018/19 we invested in 168 initiatives to support a range of new whānau enterprises, as well as growing the business management capability and sustainability of existing enterprises, through skills and development training.

During the year about 500 Māori businesses received information, advice and brokering relationship services to establish and grow their business.

One hundred of the approximately 500 businesses received investment support, with 14 of those funded projects delivering further services through another 165 Māori businesses.

We also partnered with the Ministry of Business, Innovation and Employment to fund 10 projects under the He kai kei aku ringa strategy, which aims to grow Māori small-to-medium-sized enterprises.

There was continued support for growing Māori participation in the ICT sector during the year, with almost \$5 million invested in 25 projects via the Ka Hao Fund, to lift digital technology skills for Māori-owned businesses, upskill the Māori workforce, and use technology to enhance te reo and tikanga Māori.

Over \$200 million of PGF funding (since the fund started in February 2018) has been approved for projects with strong Māori development objectives, with Te Puni Kōkiri directly supporting over 20 projects through the approval process, and providing input to over 200 other projects.





This pou whakairo was carved by the Māori Arts and Crafts Institute and given to Chile during the visiting Tuku Iho exhibition in 2015. Minister Nanaia Mahuta attended a pou gifting and naming ceremony in Santiago, Chile, in March 2019. Photo credit: Catalina Le-Bert.

Aotearoa ki te Ao



Projecting and protecting Māori rights, interests and opportunities on the international stage

Aotearoa is often seen as a leader in indigenous rights, and the learnings from our national journey are also valued by other indigenous people globally.

Te Puni Kōkiri leads and influences work across government to ensure that the stories we tell internationally accurately reflect the experiences of Māori and the special place that Māori hold as tangata whenua.

Māori are also global citizens wishing to expand their engagement with other indigenous peoples on matters of culture, trade and innovation. Te Puni Kōkiri leads and influences government agencies to facilitate indigenous-to-indigenous relationships that support Māori objectives.

International obligations

An important international milestone this year was the Government’s agreement to work with Māori to develop a plan to measure New Zealand’s progress

towards the aspirations of the **United Nations Declaration on the Rights of Indigenous Peoples.**

New Zealand is one of the first countries in the world to develop a roadmap that will help to measure our progress in addressing indigenous rights and interests. Our Declaration plan will identify specific actions that can make real progress on the aspirations of Māori as the tangata whenua of Aotearoa New Zealand.

Members of the Expert Mechanism on the Rights of Indigenous Peoples (EMRIP) came to Aotearoa to provide advice on the development of that plan in April 2019. We were the third country to be visited by the EMRIP indigenous experts and the visit reflects our commitment to developing a national plan for the Declaration that meets New Zealand’s needs.

Continued...

**Ko te manu e kai ana i te miro, nōna te ngahere.
Ko te manu e kai ana i te mātauranga, nōna te ao.**
The bird that feeds on the miro berry reigns in the forest.
The bird that feeds on knowledge has access to the world.

Te Puni Kōkiri also supported engagement across a range of international fora where Māori rights and interests are relevant. **These include:**

- the United Nations Permanent Forum on Indigenous Issues in New York, led by Minister Mahuta
- the Human Rights reporting and examinations – on the Rights of Women in July 2018 and the Universal Periodic Review in January 2019.

Te Puni Kōkiri is the national focal point for Article 8(j) of the Convention on Biological Diversity (Traditional Knowledge, Innovations and Practices). Our work contributes to the objectives of the Convention and advances Māori interests through efforts to respect, preserve and maintain mātauranga Māori. We also encourage the equitable sharing of benefits arising from the utilisation of traditional knowledge.

International indigenous relations

During the World Indigenous Business Forum (WIBF) held in Rotorua in October 2018, Minister Mahuta hosted a wānanga that led to the establishment of the Rotorua Group. This included Australia, Canada, Chile and New Zealand, with a focus on indigenous connections in trade and culture. This relationship was further developed when Minister Mahuta visited Chile to promote indigenous perspectives in March 2019.

In April 2019, following Minister Mahuta's attendance at the United Nations Permanent Forum on Indigenous Issues in New York, we

supported engagements with indigenous peoples in Toronto. These raised the profile of Māori in the indigenous space and opened doors to new development opportunities.

In June 2019 Te Puni Kōkiri led a cultural and business delegation to Chinese Taipei, delivering on commitments made under the Agreement between New Zealand and the Separate Customs Territory of Taiwan, Penghu, Kinmen, and Matsu on Economic Cooperation (ANZTEC).

Chile mission to promote indigenous perspectives

Minister for Māori Development Hon Nanaia Mahuta travelled to Chile for four days to be the keynote speaker at an indigenous women's conference in Santiago in March 2019.

The Minister shared the experience and value of Māori economic and social development and promoted links between Aotearoa and Chile on indigenous issues and collaborative opportunities.

It was an important follow-up to recognition given by both countries' leaders during President Piñera's visit in November 2018 to indigenous cooperation as an important area for future bilateral collaboration.

At the time of the visit Minister Mahuta said, "This is an exciting opportunity to champion New Zealand's leadership in addressing indigenous rights and interests. I can showcase the vital leadership role that wāhine play in these areas in Aotearoa."





Māori Development Minister Nanaia Mahuta meets with indigenous Mapuche people of Chile at a pou gifting and naming ceremony in March 2019. Photo credit: Catalina Le-Bert.

“Close to my heart is the chance to engage with representatives of the people of Rapa Nui, the Polynesian tangata whenua of Chile. I will be talking to them in Santiago. I also look forward to meeting with members of the Mapuche population, the largest indigenous population of Chile,” said Minister Mahuta.

The Minister discussed with Chile a shared ambition to focus the attention of APEC (Asia-Pacific Economic Cooperation) on indigenous issues. Chile is this year’s APEC host and the trip provided a significant opportunity to share the value that indigenous perspectives can bring to policy development in Aotearoa.

Creating international trade opportunities for Māori

Te Puni Kōkiri has engaged in collaborative cross-agency work and commissioned research to identify Māori interests regarding free trade agreements. This has included efforts to advance indigenous provisions in the Pacific Alliance Free Trade Agreement (PAFTA), as well as research around potential Māori interests in a potential agreement with the European Union.

The Trade for All Advisory Board was established in December 2018, to provide an independent view on the Government’s Trade for All agenda. The Board has expressed interest in understanding how trade policy can be shaped to ensure that Māori have better access to trade benefits.





The pivotal *Ko Aotearoa Tēnei* report lays down a wero for Crown and Māori to advance their relationship as Treaty partners in a positive and future-focussed way. Rangatahi pictured at Te Herenga Waka Marae at Victoria University in Wellington. Photo credit: Adrian Heke.

Government kick-starts Wai 262 conversation

A fresh approach to the issues raised by Wai 262 (known as the flora and fauna claim) was the focus of Minister for Māori Development, Nanaia Mahuta's annual update on Waitangi Tribunal recommendations progress in December 2018.

In the 2017/18 report to Parliament, Minister Mahuta said the Wai 262 issues go to the heart of Māori concepts of wellbeing and deserved careful consideration.

Wai 262 was one of the largest and most complex inquiries in the Waitangi Tribunal's history. It considered who is entitled to participate in decisions affecting indigenous flora and fauna, the environment, Māori culture and the products of Māori culture.

The accompanying 2011 Waitangi Tribunal report *Ko Aotearoa Tēnei* is about the place of Māori culture, identity and knowledge in New Zealand's laws, government policies and practices.

"This is the right time to elevate visibility of the Government's efforts to recognise the contribution of culture, language, identity, and mātauranga to wellbeing aspirations across the four capitals (of the Living Standards Framework) that enable a fresh approach to effect change," Minister Mahuta said in her annual update.

Plans to progress the conversation on Wai 262 issues was further supported by Cabinet agreement to develop a whole-of-government strategy for Wai 262.

Minister Mahuta will meet with the whānau of the six original Wai 262 claimants in July and will start the Government's targeted engagement at the Iwi Chairs Forum in August 2019. These initial discussions focus on how the Government needs to organise itself to ensure Crown and Māori can move forward together.

"The world is rapidly changing and I am mindful that we must find a way to progress the visionary aspirations of the original claimants to protect, restore and enhance the taonga we have inherited for the wellbeing of future generations," she said.



Desired Shift – Whānau, hapū and iwi are accessing trade opportunities, and mātauranga Māori is appropriately protected at home and abroad.

Goal for 2018/19: Government culture and trade missions profile the Māori business value proposition.

Throughout 2018/19 we supported engagements with other indigenous societies on cultural and business options including:

- support for the World Indigenous Business Forum in Rotorua
- Minister Mahuta's visit to Chile and Canada to raise with other indigenous people the profile of New Zealand and Māori, and the possibilities of future engagement
- a cultural and business delegation to Chinese Taipei.

We worked collaboratively with the Ministry of Foreign Affairs and Trade to identify Māori interests regarding free trade agreements and provided an independent view on the Government's Trade for All agenda.

We also supported the Government's efforts to work with Māori to develop a plan to measure New Zealand's progress towards the aspirations of the United Nations Declaration on the Rights of Indigenous Peoples.

Te Puni Kōkiri also produces reports detailing the progress being made in the implementation of recommendations made to the Crown by the Waitangi Tribunal. The most recent report included a specific feature on the Crown's progress in relation to *Ko Aotearoa Tēnei: A Report into Claims Concerning New Zealand Law and Policy Affecting Māori Culture and Identity (2011)*, with specific reference to:

- taonga works and intellectual property
- the genetic and biological resources of taonga species
- relationship with the environment
- taonga and the Conservation Estate
- te reo Māori
- rongoā Māori
- international instruments.



Kataraina Kereama with attendees at the New Zealand Māori Arts and Crafts Institute Vesting Bill, which had its first reading at Parliament in December 2018. Photo credit: Adrian Heke.



Tūhonotanga ā-Tiriti

Crown Relationships with Whānau, Hapū and Iwi



The strong connections Te Puni Kōkiri has with Māori communities and with government agencies play an important role in fostering partnerships that create positive outcomes for Māori

These relationships improve the environment and responsiveness of the government on Māori issues including through:

- bringing the Māori voice and dimension to policy development and the design of our work along with other agencies, such as child poverty reduction efforts and the inquiry into abuse in state care
- monitoring government delivery of services to provide critical insights to support state sector efforts to increase Māori wellbeing
- addressing historical grievances and progressing renewed relationships and investment in Māori communities, such as Parihaka (signing of the funding agreement), Rua Kēnana (a statutory pardon and apology for Tūhoe prophet Rua Kēnana, his descendants and followers of his Iharaira faith) and Rātana (development of Māori land and housing)

- reviewing how we use accords (post-settlement agreements) to strengthen relationships between the Crown and iwi to progress joint aspirations.

The role the whole public sector system plays in increasing the levels of Māori wellbeing was re-affirmed by Cabinet in June 2019. This will be a continued area of focus across government.

Te Puni Kōkiri's unique approach includes investing in Māori aspirations, opportunities and innovations and being regionally placed to work with whānau across a range of kaupapa. We support hundreds of initiatives led by whānau, hapū, iwi and Māori organisations and facilitate on-the-ground partnerships.

Ko koe ki tēnā, ko ahau ki tēnei kīwai o te kete

You at that handle, and I at this handle of the basket

Collective approach to restoring and protecting Waikato and Waipā awa



Ngāti Hauā meet with Prime Minister Jacinda Ardern and other Ministers as part of the Waikato/Waipā River Iwi Collective.

Prime Minister Jacinda Ardern and other Ministers met with Waikato/Waipā River Iwi on 12 June 2019 to discuss a collective approach to restoring and protecting the health and wellbeing of the Waikato and Waipā Rivers for future generations.

Te Puni Kōkiri has been coordinating the joint approach between the Crown and river iwi (Ngāti Raukawa, Waikato-Tainui, Ngāti Tūwharetoa, Te Arawa River Iwi and Ngāti Maniapoto).

At the hui hosted by Ngāti Raukawa, the Crown and the River Iwi Collective made a number of commitments. This included regular and ongoing rangatira ki te rangatira engagement.

Other work by Te Puni Kōkiri with the Waikato/Waipā River Iwi and Ngāti Hauā resulted in an individual accords hui. This was hosted by Waikato-Tainui on 2 July and was attended by the Prime Minister and other Ministers.

Each iwi has entered into an accord to provide a framework for the post-settlement relationship with the Crown. Ngāti Tūwharetoa signed their individual accord with the Crown during their individual accord forum.

Launch of Te Arawhiti – The Office for Māori Crown Relations

Crown agency Te Arawhiti was set up in December 2018 to build effective relationships with Māori across government.

We are working with Te Arawhiti to strengthen the Crown's commitment and capability to honour the Te Tiriti o Waitangi promise.

Te Puni Kōkiri is the principal on-the-ground connector between the Crown and whānau, hapū and iwi, and our mahi includes key outward functions in policy, investments and regional partnerships.

Both Te Puni Kōkiri and Te Arawhiti have responsibilities and complementary roles in:

- supporting state sector organisations to develop capability in dealing with Māori issues and helping deliver Māori outcomes
- enhancing Māori-Crown relationships

- improving outcomes for Māori
- monitoring the performance of the public sector for Māori.

Te Arawhiti encompasses existing entities such as the Office of Treaty Settlements and the Marine and Coastal Area Unit. Its responsibilities focus on advising the Minister for Māori Crown Relations: Te Arawhiti, to ensure Treaty settlement commitments are met, and providing an independent cross-government view on the health of the Māori-Crown relationship. Te Arawhiti will also advise the Minister for Treaty of Waitangi Negotiations, on completing historical Treaty settlements.

We will work with Te Arawhiti, and alongside other agencies, as we all have a role in enhancing the relationship between Māori and the Crown and in improving outcomes for all New Zealanders.

Ngaa Rauru Kiitahi signal strategic direction with Crown

During 2018/19 Ngaa Rauru signalled their new strategic direction and outlined how they would like to best partner with the Crown on their aspirations.

Te Puni Kōkiri supports these ongoing discussions, including two annual meetings with the Crown as part of the Ngaa Rauru Deed of Settlement 2003. We work across government and with iwi to ensure Ministers and Chief Executives are well placed for these strategic conversations.

The most recent Paepae Rangatira meeting was co-chaired by Minister Nanaia Mahuta and Minister Kelvin Davis at the Beehive on 26 October 2018. A number of kaupapa were discussed, including a new Treaty relationship framework for the Crown and Ngaa Rauru to operate within.

Te Puni Kōkiri continues to support Ngaa Rauru with their te reo Māori revitalisation strategy and their plans to host the Paepae Rangatira in 2019. Other Crown agencies also made commitments to support the Ngaa Rauru work programme.



Refreshed monitoring function: improving state sector performance

Te Puni Kōkiri has this year refreshed its approach to monitoring the work of other government organisations, to provide them with assurance of their progress towards improving Māori wellbeing.

This monitoring role is set up in legislation that enables us to assess the ‘adequacy’ of services delivered to or for Māori. The revised approach will strengthen our ability to help government agencies to better respond to the aspirations, needs and interests of Māori. It will also strengthen the advice we provide on the impact of agencies’ approaches to Māori development, and on the options government has to improve outcomes and Māori wellbeing.

The refreshed monitoring function has three levels:

- Monitoring wellbeing outcomes – regular reports that identify progress on particular aspects of Māori wellbeing, with the focus on wellbeing from a Māori perspective.

- Monitoring progress on government priorities – working with Te Arawhiti to track gains for Māori achieved in government priority areas.
- Monitoring programme and service effectiveness – ‘deep dive’ reviews that assess the effectiveness of priority programmes and services for Māori and their contribution to Māori wellbeing.

Implementation of all levels of monitoring is underway. The first report on progress on wellbeing outcomes will be completed in late 2019, and we are working with Te Arawhiti to ensure this report complements the work to track gains for Māori in government priority areas.

A pilot effectiveness review is underway, looking at a series of employment initiatives run by the Ministry of Social Development for rangatahi Māori in Auckland. The ultimate aim of this kind of review is to maximise the effectiveness of government

programmes and services, by strengthening agencies’ knowledge and practice in their design and delivery for Māori.



Ngā Wairiki - Ngāti Apa during their governance training with Hamish Stevens, Chartered Member of the Institute of Directors.



Improving capability pre and post Tiriti o Waitangi settlement

The Ngā Pae Hihiri programme is developing the long-term Māori governance capabilities of iwi and Māori organisations responsible for safeguarding Treaty settlements.

The Ngā Pae Hihiri programme is delivered in partnership with the Institute of Directors. Over 450 participants from iwi and Māori organisations have benefited from the high quality Māori governance training since it started in 2016.

Providing tailored professional development and best practice models for Māori in governance is a key issue for a growing number of iwi and Māori organisations before and after their Treaty settlements.

Ngā Pae Hihiri draws on the unique goals and needs of each organisation while highlighting

important Māori issues. The three-day programme covers the key areas of governance, strategy and finance essentials through a kaupapa Māori lens.

Run by expert Māori governance facilitators, the programme provides participants with a package of governance learnings including development solutions and tools, a one-year Institute of Directors membership and webinar access. A follow-up board evaluation session was also created in 2018 to help the programme to support strong and resilient Māori governance boards.

Iwi and organisations can share their Ngā Pae Hihiri knowledge with whānau and within their community to ensure the next generation can safeguard their Treaty assets.

Ngā Pae Hihiri will help inform a wider strategy to train other groups in governance, such as land and marae trusts. This will ensure land and cultural assets are safeguarded by whānau for future economic and cultural wellbeing.





\$9 million reconciliation package for Parihaka

The signing of a \$9 million funding reconciliation agreement between the Crown and Parihaka Papakāinga Trust in December 2018 marked an important step in healing the relationship between Parihaka and the Crown.

More recently, representatives of signatory Crown agencies confirmed the resources they can provide to the Trust at the first hui hosted by Parihaka on 15-16 June 2019.

Twenty-eight staff from 10 government agencies, including Te Puni Kōkiri, attended the Te Huanga o Rongo: Hui Tuatahi at Te Niho o Te Atiawa. The hui provided the opportunity for the Parihaka Papakāinga Trust to present its priorities for development and take attendees on a hiko around the Pā so they could familiarise themselves with the landscape and current situation.

The following day, agencies put forward the resources they could contribute – some directly related to projects in the Parihaka Development Plan but others offered broader support.

Parihaka was founded in the mid-1860s and its leaders were Te Whiti-o-Rongomai and Tohu Kākahi. It attracted dispossessed and disillusioned Māori from around Aotearoa. After the invasions residents were forcibly evicted and imprisoned, their leaders arrested, homes desecrated, rapes committed and owners were deprived of their land.

The purpose of the reconciliation package is to recognise the historical significance of Parihaka and provide support for the development of the community into the future.

The Parihaka Reconciliation Bill was signed in 2017 and included the Crown apology for the invasion of Parihaka by government troops in 1881.



CASE STUDY

Tikanga Māori at heart of Nelson fires response

The Tasman fires provided an example of the way marae can collaborate with others to help support a community in a crisis.

Ensuring a 24/7 iwi presence as part of the welfare response to Nelson's devastating forest fires in February 2019 created a new model of Crown partnerships with Māori.

Tasman District Mayor Richard Kempthorne and Nelson Mayor Rachel Reese acknowledged the special support provided by iwi and Te Puni Kōkiri during the Nelson and Tasman fires.



Minister Mahuta in the Emergency Operations Centre during the Tasman fires response in February 2019.

The iwi in Te Tau Ihu are: Ngāti Tama, Te Āti Awa, Ngāti Toa, Ngāti Rārua, Ngāti Koata, Rangitane, Ngāti Kuia, Ngāti Apa and Mātāwaka.

One of the most significant elements of the response was the three Iwi Liaison Officers who were mandated by the eight local iwi. Tikanga Māori was prioritised and always visible throughout the Civil Defence Emergency.

Shane Graham from Te Puni Kōkiri, Barney Thomas from the Department of Conservation and Dexter Traill from the NZ Police were an integral part of the Emergency Operations Centre (EOC), making decisions on behalf of iwi and advising response

leaders in making decisions that would affect the whole community.

Whakatū Marae opened its doors initially to provide manaakitanga and staff were able to connect iwi with the overall response operations.

Te Puni Kōkiri provided early financial assistance to marae and a substantial amount of donations from the community helped Whakatū manaaki those who had to vacate their homes. This was a key milestone in embedding true partnership and progressing recognition of the capability and capacity that iwi and Māori bring to emergency management.



Desired Shift – Our on-the-ground engagement strengthens relationships and brings the voice of whānau, hapū and iwi into policy.

Goal for 2018/19: Our on-the-ground engagement with whānau, hapū and iwi informs our advice.

Building on our understanding and engagement with Māori, we partnered with the Treasury to develop an indigenous approach to wellbeing. This injected te ao Māori frameworks and concepts into the public discussion on the Living Standards Framework.

To ensure Māori voices informed government thinking on Māori-Crown relations, Te Puni Kōkiri supported more than a dozen consultation hui, engaging people across Aotearoa, leading to the establishment of Te Arawhiti. We continue to work closely with Te Arawhiti to positively influence Māori wellbeing.

Te Puni Kōkiri also refreshed its approach to monitoring, which will focus on wellbeing outcomes, tracking gains, and assessing programme and service effectiveness. Under the third prong, a trial assessment is focusing on a rangatahi employment initiative.

Te Puni Kōkiri has continued to assist dialogue between Māori and the Crown, based on Treaty partnership principles and recognising historical grievances, with progress being made in respect of Parihaka and the Waikato and Waipā awa. Additionally, over 450 participants from more than 11 iwi and Māori organisations have benefited from the Ngā Pae Hihiri programme, which develops governance capability, delivered in partnership with the Institute of Directors. Of participants who gave feedback, 89 percent said that their general governance knowledge had increased or significantly increased.

Te Puni Kōkiri played an active role in a new model of partnering between Crown agencies and Māori during the Nelson fires. Iwi maintained a 24/7 presence as part of the welfare response plan, a key milestone in embedding true partnership, and progressing recognition of the capability and capacity that iwi bring to emergency management.



Organisational Capability



He aha te mea nui o te ao?
He tangata, he tangata, he tangata.

What is the most important thing in the world?
It is people, it is people, it is people.

Organisational Capability

Having capable kaimahi (staff) with the right skills and knowledge is integral to how we operate effectively as an organisation and deliver the best outcomes for Māori.

Te Puni Kōkiri prides itself on its te ao Māori approach to our mahi and we are committed to supporting a workplace that is inclusive and diverse.

Our values

We have a strong set of values to guide the way we operate at all levels.

● Te Wero

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

● Manaakitanga

We value people and relationships. We act with integrity and treat others with respect. We are caring, humble and tolerant. We are cooperative and inclusive.

● He Toa Takitini

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

● Ture Tangata

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

We are inclusive⁶

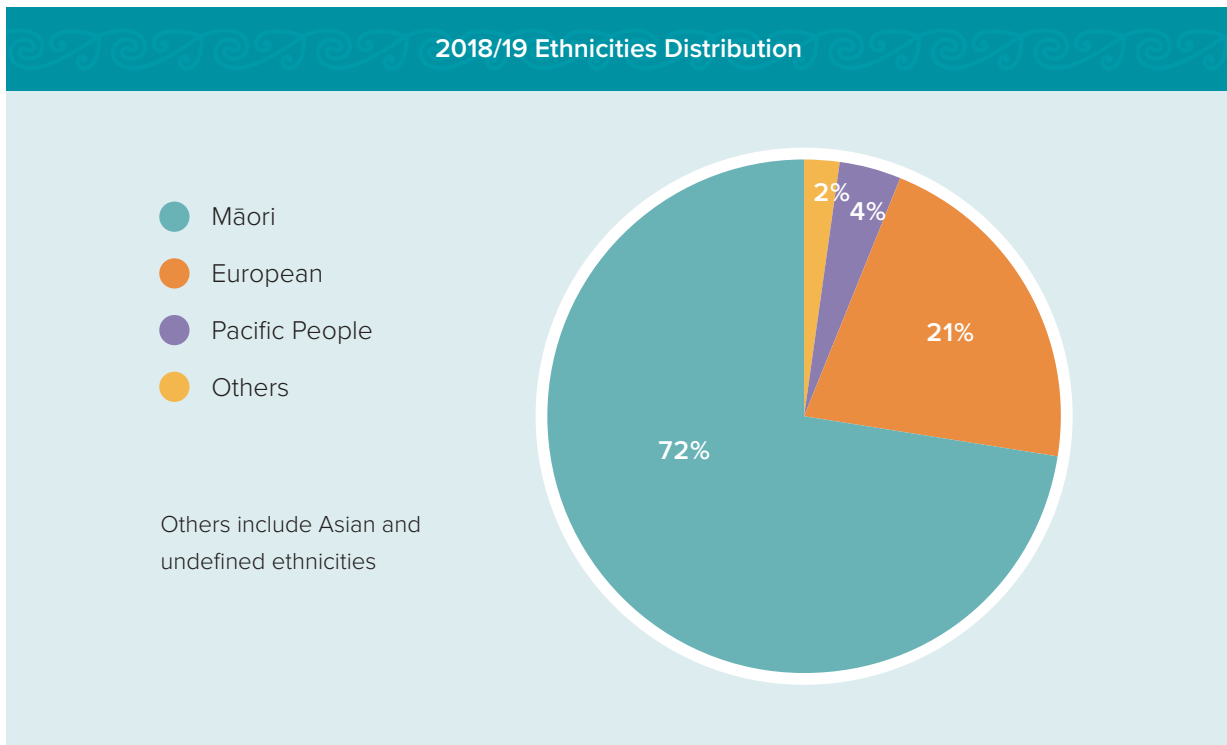
To assist Te Puni Kōkiri in delivering our vision of 'Thriving Whānau' we need a workforce that is able to understand, and that reflects, the Māori communities we serve. We apply our values to our mahi and recognise that whakapapa, tikanga and other cultural connections are part of the capabilities staff bring to work. We welcome people of different backgrounds and life experiences and we want a diverse workforce who bring diverse life experiences to work.

Te Puni Kōkiri is committed to the State Services Commission's Better Public Services 2.0 Diversity and Inclusion approach, including addressing the gender pay gap, and effectively reporting on diversity and inclusion initiatives and outcomes.

⁶ All statistics provided in this section are based on our workforce as at 30 June 2019.



Ethnicities distribution



Our gender pay gap

Our workforce (permanent and fixed-term) is predominantly female (66 percent of staff), compared with female representation in the Public Service as a whole. At Te Puni Kōkiri females occupy 100 percent of senior manager level roles.

The difference between the average salaries of male and female employees is less than the overall Public Service figure of 12.2 percent (2018), at 9.4 percent in favour of males (includes all staff – permanent and fixed-term). It reduces further to 4.9 percent when calculations are based on permanent employees only.

Level	Female	Male	Māori	Disability ⁷
Senior Management	100% (4 out of 4)	0%	75% (3 out of 4)	25% (1 out of 4)
Middle Management	65% (20 out of 31)	35% (11 out of 31)	61% (19 out of 31)	16% (5 out of 31)
General Staff	66% (194 out of 293)	34% (99 out of 293)	73% (214 out of 293)	11% (32 out of 293)
Total (as at 30 June 2019)	66% (217 out of 328)	34% (110 out of 328)	72% (236 out of 328)	12% (38 out of 328)

⁷ Disability statistics include persons with injury, long-standing illness or a disability in the following categories: hearing, seeing, mobility, agility, speaking, intellectual and/or psychiatric/psychological.



Key achievements 2018/19

Te Puni Kōkiri contributed towards broader government objectives through:



Developing a long-term health and safety work programme including two health and safety e-learning modules, a new health and safety intranet page, and new national and regional office risk (hazard) registers. We also introduced emergency communication options for staff in remote locations, and first aid and de-escalation staff training, and held a range of activities to promote Mental Health Awareness Week in October 2018



Working closely with the Ministry of Civil Defence and Emergency Management and other agencies to strengthen their engagement with iwi and marae. This ongoing collaborative work is to build marae resilience and preparedness in an emergency



Participating in cross agency graduate programmes to build and develop future talent

Improving transparency through a 100% compliance rate for Ministry OIAs and publication of guidelines for the proactive release of official correspondence



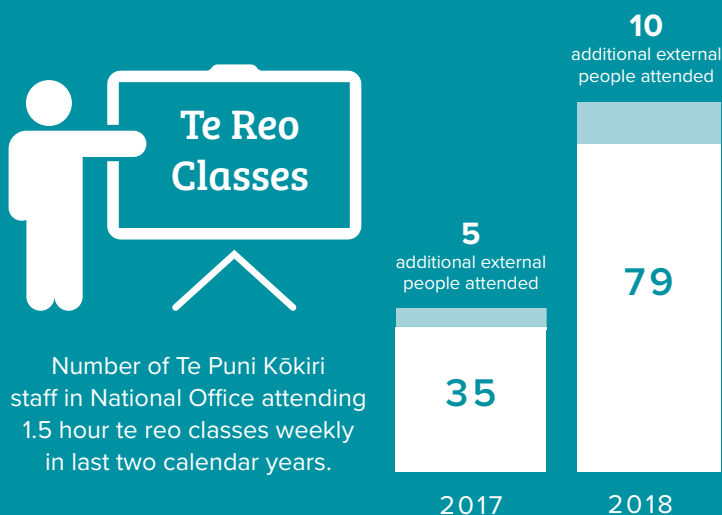
Official Information Act (OIA) Responses

Year	On Time	Late	Total	% On Time
2016/2017	92	40	132	69.7%
2017/2018	109	7	116	94%
2018/2019	168	0	168	100%



We are growing our cultural competency by:

- launching Te Ahikāroa o Te Reo Māori, the Te Puni Kōkiri Māori language strategy, which includes a goal of 80 percent of staff using mostly te reo Māori by 2040
- partnering with the State Services Commission to develop Te Ao Māori cultural competency
- hosting or supporting a number of te reo Māori initiatives including Mahuru Māori, Te Wiki o te Reo Māori, weekly Māori language classes, a bilingual Toastmasters club, and kapa haka
- signing an agreement with Te Wānanga o Aotearoa, Te Mātāwai and Te Taura Whiri i te Reo Māori formally supporting the promotion of Mahuru Māori (Māori language month) held in September
- delivering Treaty of Waitangi and tikanga Māori workshops to government legal teams, as part of the induction package for government lawyers, and to other agencies
- conducting a tikanga Māori-Crown workshop at the Annual ILANZ Conference in Dunedin.



Full Immersion Te Reo



50

of our National Office staff attended a full immersion te reo wānanga with our resident tutor in September 2018.

Te Reo Language Strategy



Staff developed a

Te Ahikāroa 2040

LANGUAGE STRATEGY

to enable Te Puni Kōkiri to grow into a speaker community in which te reo Māori flourishes.



UP TO

100

Te Puni Kōkiri staff participated in

14 MAHURU MĀORI EVENTS

Initiatives to speak te reo during September included Te Wiki o te Reo Māori hikoī and Te Puni Kōkiri events.

Increasing efficiency of Te Puni Kōkiri systems and building our capability through:



Rolling out our Hoa Mahi (people capability) strategy to continue to lift the capability of our staff



Making significant investment in leadership assessments to enable us to target and focus our development initiatives, following the approval of a Te Puni Kōkiri leadership model in early 2019



Developing a new Investment and Contract Management System to improve customer functionality, better manage the increased volume and create a centralised solution for contracts, investment and procurement management



Launching a new intranet for staff with improved interface for accessing information, a better search engine and mobile accessibility to make it more user-friendly



Implementing new content on Te Pūnaha Ako, our Learning Management System, to enhance the variety of online learning available for all staff. Modules are interactive, with quizzes, questions and scenarios to complete



Introducing new technology as part of our health and safety work programme. The accident and breakdown tips found in our cars has a barcode to access more detailed intranet information. The focus for 2019/20 is finalising a mobile reporting application

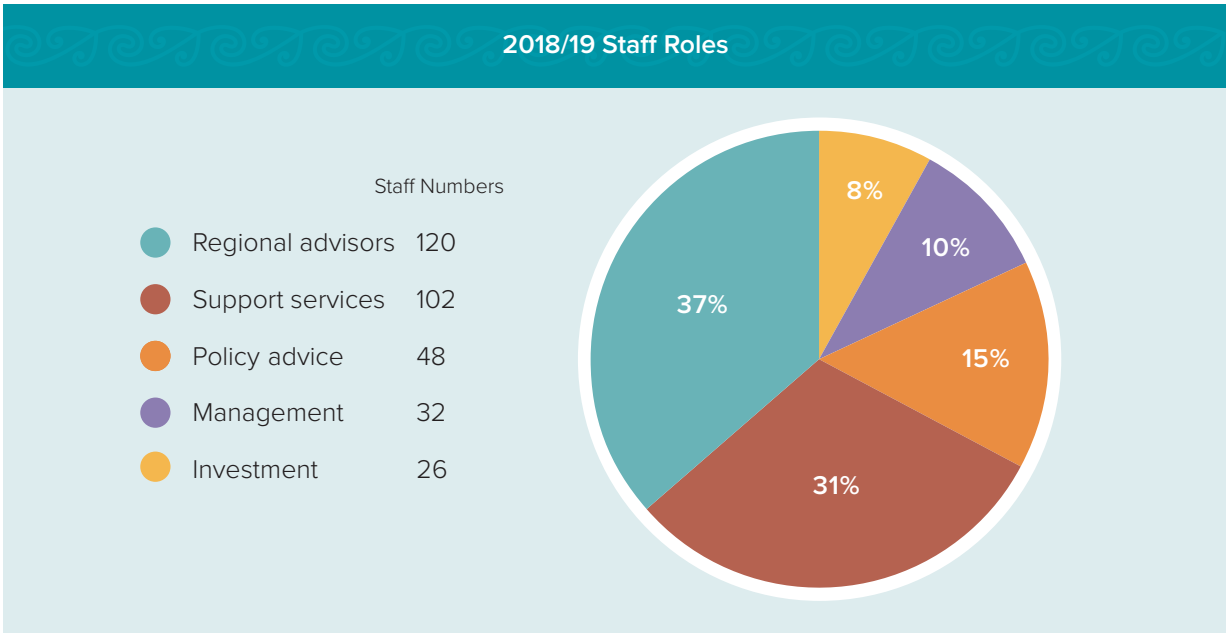


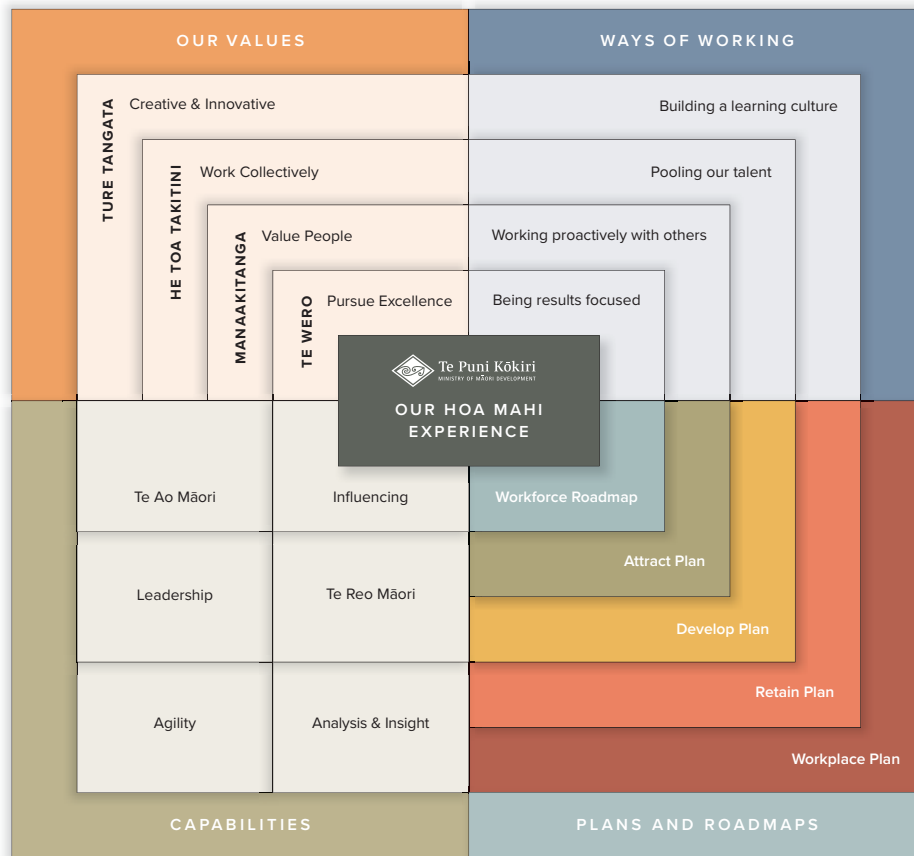


Staff winners of the Toihautū Awards were the Te Tai Tokerau team for He Toa Takitini, the Whanganui office for Manaakitanga, Eruera Lee Morgan for Ture Tangata and Prue Goodwin for Te Wero.

Our Ngā Taumata Tiketike staff reward and recognition programme recognises, rewards and develops our people for their outstanding mahi. We also recognise staff through the whakapakari kaimahi fund, which provides support for staff

to access higher learning or training. Alongside this, our Ngā Tohu a te Toihautū, Chief Executive Awards recognise individuals or a team who have exemplified one or more of our values through their mahi.





Developing our people

We believe in enhancing the skills and knowledge of our people and fostering a positive organisational culture that drives performance and results. Our Hoa Mahi Experience (People Capability Strategy) continues to be implemented following its launch early in 2018. The strategy reflects both employer and employee experiences and is driven from our values, ways of working,

capabilities and plans. Over the past year, a number of te puni (branches) have done a capability deep dive in response to new initiatives, expanding responsibilities and increasing demands. These provide valuable information to support resourcing decisions and help to guide us on where we should invest strategically to deliver on our key priorities.

Developing our systems

We believe in continuing to enhance our systems to meet the needs of our current and future staff. Our refreshed Information Systems Strategic Plan focuses on systems being agile, connected and mobile, digitally efficient, and innovative, to ensure staff can:

- work more efficiently in the field

- embrace te ao Māori (at the forefront of our systems design)
- develop a systems thinking approach rather than a function-specific approach
- facilitate the transfer of data to information and to knowledge
- provide a comprehensive toolkit to support our people.



Governance structure

Our **Executive Team** is the Chief Executive's advisory and decision-making body and provides strategic leadership to ensure we deliver on government priorities, monitor performance, manage risk and maintain accountability. The team meets weekly and includes the Chief Executive, four Deputy Chief Executives and Chief Advisors. An investment sub-committee also meets weekly to provide oversight of all community investment programmes and grants.

The **Audit and Risk Management Committee** provides independent advice to the Chief Executive on the quality of risk management, internal controls, external and internal audit, performance reporting and governance processes. It is made up of four external members. The Committee meets quarterly with the Chief Executive.

Our **Risk Management Framework** aligns with the principles of ISO 31000:2009. It provides a sound foundation for ensuring all staff apply a consistent approach to identifying, assessing and monitoring risks. The Risk and Assurance team provides insights, advice and reporting to the Executive Team and the Audit and Risk Management Committee. A key focus for the team for 2019/20 is to further strengthen our risk management maturity and raise staff awareness and understanding of risk. Planned initiatives focus on continued education and development of accessible tools, resources and training.

New Zealand Business Number

Te Puni Kōkiri has implemented systems changes and lifted awareness of the New Zealand Business Number consistent with a tier 2 organisation. It has also formed a working group to consider future

implications for its operations and interactions with business entities, particularly Māori business entities, as well as potential legislative implications.

Vulnerable Children Act 2014

Under section 16(a)(i) of the Vulnerable Children Act 2014, state services that provide child services are required to adopt a child protection policy. Te Puni Kōkiri is not a child services provider so it is not required to adopt a child protection policy. However, Te Puni Kōkiri wishes to support the kaupapa of the Act, Oranga Tamariki, and its own staff who may witness incidents that cause

them concern. For these reasons, Te Puni Kōkiri has adopted child protection guidelines. Our Vulnerable Children Act 2014 Staff Guidelines take account of the national guidelines, inform staff on how to deal with incidents, including reporting, and outline the support mechanisms available to them. These Guidelines also include links to information on the Oranga Tamariki website.



Statement of Responsibility

For the year ended 30 June 2019

I am responsible, as Chief Executive 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 judgments 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 the annual report.

In my opinion:

- The financial statements fairly reflect the financial position of the Ministry as at 30 June 2019 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 June 2020 and its operations for the year ending on that date.



Dave Samuels

Toihautū | Chief Executive
30 September 2019



Independent Auditor's Report

To the readers of Te Puni Kōkiri's annual report for the year ended 30 June 2019

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

- the financial statements of the Ministry on pages 105 to 133, that comprise the statement of financial position, statement of commitments, statement of contingent liabilities and contingent assets as at 30 June 2019, the statement of comprehensive revenue and expense, statement of changes in equity, and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information;
- the performance information prepared by the Ministry for the year ended 30 June 2019 on pages 21, 31, 37, 45(table), 53, 59, 65, 74 and 90 to 101;
- the statements of expenses and capital expenditure of the Ministry for the year ended 30 June 2019 on pages 141 to 147; and
- the schedules of non departmental activities which are managed by the Ministry on behalf of the Crown on pages 135 to 140 that comprise:
 - the schedules of assets; liabilities; commitments; and contingent liabilities and assets as at 30 June 2019;
 - the schedules of expenses; and revenue for the year ended 30 June 2019; and
 - the notes to the schedules that include accounting policies and other explanatory information.

Opinion

In our opinion:

- the financial statements of the Ministry on pages 105 to 133:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2019; and
 - its financial performance and cash flows for the year ended on that date; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards.
- the performance information of the Ministry on pages 21, 31, 37, 45(table), 53, 59, 65, 74 and 90 to 101:
 - presents fairly, in all material respects, for the year ended 30 June 2019:
 - what has been achieved with the appropriation; and
 - the actual expenses or capital expenditure incurred compared with the appropriated or forecast expenses or capital expenditure; and
 - complies with generally accepted accounting practice in New Zealand.
- the statements of expenses and capital expenditure of the Ministry on pages 141 to 147 and are presented fairly, in all material respects, in accordance with the requirements of section 45A of the Public Finance Act 1989.



Independent Auditor's Report Continued...

- the schedules of non departmental activities which are managed by the Ministry on behalf of the Crown on pages 135 to 140 present fairly, in all material respects, in accordance with the Treasury Instructions:
 - the assets; liabilities; commitments; and contingent liabilities and assets as at 30 June 2019; and
 - expenses; and revenue for the year ended 30 June 2019; and

Our audit was completed on 30 September 2019. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Chief Executive and our responsibilities relating to the information to be audited, we comment on other information, and we explain our independence.

Basis for our opinion

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

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

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

Responsibilities of the Chief Executive for the information to be audited

The Chief Executive is responsible on behalf of the Ministry for preparing:

- financial statements that present fairly the Ministry's financial position, financial performance, and its cash flows, and that comply with generally accepted accounting practice in New Zealand.
- performance information that presents fairly what has been achieved with each appropriation, the expenditure incurred as compared with expenditure expected to be incurred, and that complies with generally accepted accounting practice in New Zealand.
- statements of expenses and capital expenditure of the Ministry, that are presented fairly, in accordance with the requirements of the Public Finance Act 1989.
- schedules of non departmental activities, in accordance with the Treasury Instructions, that present fairly those activities managed by the Ministry on behalf of the Crown.

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

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

The Chief Executive's responsibilities arise from the Public Finance Act 1989.



Responsibilities of the auditor for the information to be audited

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

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

For the budget information reported in the information we audited, our procedures were limited to checking that the information agreed to the Ministry's Strategic Intentions 2018-2022, Estimates of Appropriations as updated in the Supplementary Estimates of Appropriations 2018/19, and the 2018/19 forecast financial figures included in the Ministry's 2017/18 Annual Report.

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

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

- We identify and assess the risks of material misstatement of the information we audited, whether due to fraud or error, design and perform audit procedures responsive to

those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive.
- We evaluate the appropriateness of the reported performance information within the Ministry's framework for reporting its performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Chief Executive 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.



Independent Auditor's Report Continued...

- We evaluate the overall presentation, structure and content of the information we audited, including the disclosures, and whether the information we audited represents the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Chief Executive is responsible for the other information. The other information comprises the information included on pages 5 to 20, 22 to 30, 32 to 36, 38 to 45 (table), 46 to 52, 54 to 58, 60 to 64, 66 to 73 and 75 to 84 but does not include the information we audited, and our auditor's report thereon.

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

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

Independence

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

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



Ajay Sharma

Audit New Zealand

On behalf of the Auditor-General

Wellington, New Zealand



Statement of Service Performance



Statement of Service Performance

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

Te Puni Kōkiri 2018/19 service performance results are arranged by appropriation (as detailed in *Budget 2018: Estimates of Appropriations*) and are outlined in this section of the Annual Report.

Appropriations reported against in this section are listed below:

91	Takatūtanga me ngā Haumitanga ā-rohe (Regional Engagement and Investment)
93	Tohutohu Kaupapa Here me ngā Huanga Patata (Policy Advice and Related Outputs)
96	Hauora me te Oranga Māori (Māori Health and Wellbeing)
97	Whanaketanga Ohanga Māori (Māori Economic Development)
98	Whakapakari Kaupapa Whānau Ora (Whānau Ora Commissioning Approach)
99	Ngā Ratonga mō ngā Kaipupuri Whenua Māori (Services for Māori Land Owners)
100	Kaupapa Whakamaumahara Pakanga Whenua Māori (Māori Land War Commemorations)
101	Te Puni Kōkiri Utunga Haupū Rawa (Te Puni Kōkiri – Capital Expenditure)



Takatūtanga me ngā Haumitanga ā-rohe (Regional Engagement and Investment)

Scope

The overarching purpose of this appropriation is to facilitate a flow of resources from the Crown to Māori and a two-way flow of information between the Crown and Māori.

Purpose

This appropriation is intended to achieve positive engagement between the Crown and Māori through brokerage, coordination and facilitation that focus on the strengthening of relationships between the Crown and iwi, hapū and whānau Māori.

It is also designed to deliver and manage community investment programmes including, but not limited to, the Māori Development Fund, the Māori Housing Network and the Te Ture Whenua Fund.

Expenditure

Expenditure incurred against this appropriation for the 2018/19 financial year is summarised in the following table:

2017/18 Actual \$000		2018/19 Actual \$000	2018/19 Revised Budget \$000	2018/19 Budget \$000
	Revenue from Crown			
23,844	Takatūtanga ā-rohe (Regional Engagement)	19,452	19,452	21,852
9,782	Haumitanga ā-rohe (Regional Investment)	16,167	16,167	13,334
33,626	Total Revenue from Crown	35,619	35,619	35,186
	Revenue from Other			
-	Takatūtanga ā-rohe (Regional Engagement)	-	71	-
608	Haumitanga ā-rohe (Regional Investment)	1,482	1,196	807
608	Total Revenue from Other	1,482	1,267	807
34,234	Total Revenue	37,101	36,886	35,993
	Expenditure			
16,975	Takatūtanga ā-rohe (Regional Engagement)	19,384	19,523	21,852
16,252	Haumitanga ā-rohe (Regional Investment)	17,394	17,363	14,141
33,227	Total Expenditure	36,778	36,886	35,993
1,007	Surplus (Deficit)	323	-	-



MCA performance reporting

The overall performance of this appropriation will be assessed by reaching or exceeding the Ministerial satisfaction score received on support provided during regional visits, as outlined in the regional engagement section of the table below.

2017/18 Actual	Assessment of Performance	2018/19 Target	2018/19 Actual
Regional Investment			
Achieved	A strategic investment approach is in place to guide whānau-centred community investments	Achieved	Achieved
Achieved	Regional Integrated Investment Plans are in place to guide a whānau-centred community investment approach	Achieved	Achieved
Achieved	Funding is distributed in line with the national integrated investment approach and Regional Integrated Investment Plans	Achieved	Achieved
522	Number of community investment funding arrangements in place	450-650	688
3	The Minister for Māori Development receives quarterly updates on the status of the investment funds	4	4
Regional Engagement			
18	The number of days of regional visits by Government Ministers supported by the Ministry	8-12	28
70%	Survey rating by the Minister for Māori Development on regional support provided of engagement of regional staff (based on a survey with a scale of 1-10)	70% or above	85%
95%	Percentage of stakeholders who report being satisfied or very satisfied with the level of engagement of regional staff (based on a survey with a scale of 1-10)	70% or above	85%

Community development projects

The number of community development projects in place during the year totalled 688, a 31 percent increase compared with the previous year. This change can be attributed to a 20 percent increase in the funding provided to the Māori Development Fund, which increased from \$18.5m in 2017/18 to \$22.1m in 2018/19.

Supported regional visits

The number of regional visits by Government Ministers is demand driven, which can fluctuate from year to year, making it very difficult to forecast ahead of time.

We service three Ministers covering – Māori Development, Whānau Ora, and Associate Māori Development (previously one Minister covered all three). This, plus support for other Ministers, has resulted in a continued high demand for ministerial supported visits during the 2018/19 financial year.



Tohutohu Kaupapa Here me ngā Huanga Patata

(Policy Advice and Related Outputs)

Scope

The overarching purpose of this multi-class appropriation is to provide policy advice and other support to Ministers in discharging their policy decision-making and other portfolio responsibilities.

Purpose

This appropriation is intended to achieve effective policy advice and other support to Ministers in discharging their decision-making and other portfolio responsibilities in relation to Māori, which includes:

- Policy Māori Development: provision of Māori advice that:
 - protects, sustains and grows Māori reo, taonga, mātauranga and tikanga;
 - sustainably grows and develops Māori resources;
 - enables Māori to acquire new skills and knowledge;
- Policy Crown-Māori Development: promotion of stronger connectivity and understanding between Māori and the Crown; and
- Ministerial Servicing: provision of timely and high quality advice to Ministers, enabling them to discharge their portfolio responsibilities.

Expenditure

Expenditure incurred against this appropriation for the 2018/19 financial year is summarised in the table on the following page:



2017/18 Actual \$000		2018/19 Actual \$000	2018/19 Revised Budget \$000	2018/19 Budget \$000
	Revenue from Crown			
12,091	Kaupapa Here – Whanaketanga Māori (Policy – Māori Development)	11,097	11,097	11,060
6,269	Kaupapa Here – Whanaungatanga Karauna Māori (Policy – Crown-Māori Relationships)	4,692	4,692	4,599
3,333	Ratonga Tautoko Minita (Ministerial Servicing)	3,949	3,949	2,473
21,693	Total Revenue from Crown	19,738	19,738	18,132
-	Revenue from Other	-	89	-
21,693	Total Revenue	19,738	19,827	18,132
	Expenditure			
11,605	Kaupapa Here – Whanaketanga Māori (Policy – Māori Development)	10,789	11,165	11,060
5,367	Kaupapa Here – Whanaungatanga Karauna Māori (Policy – Crown-Māori Relationships)	5,017	4,699	4,599
3,394	Ratonga Tautoko Minita (Ministerial Servicing)	3,918	3,963	2,473
20,366	Total Expenditure	19,724	19,827	18,132
1,327	Surplus (Deficit)	14	-	-



MCA performance reporting

The overall performance of this appropriation will be assessed by reaching or exceeding the Ministerial Satisfaction Score outlined in the table below.

2017/18 Actual	Assessment of Performance	2018/19 Target	2018/19 Actual
	Policy – Māori Development* This category is intended to achieve Māori Development policy advice that protects, sustains and grows Māori reo, taonga, mātauranga and tikanga; sustainably grows and develops Māori resources; and enables Māori to acquire skills and knowledge Policy – Crown-Māori relationships* This category is intended to achieve stronger connectivity and understanding between Māori and the Crown		
71%	Technical quality of policy advice papers assessed by a survey	70% or above	72%
50%	Ministerial Satisfaction Score	70% or above	49%
\$163	Total cost per output per hour	\$170 or less	\$157
	Ministerial Servicing This category is intended to achieve the provision of timely and high quality advice to Ministers, enabling them to discharge their portfolio responsibilities		
100%	Parliamentary question timeframes met	95% or above	97%
89%	Ministerial Official Information Act request timeframes met	95% or above	100%
66%	Other Ministerial correspondence timeframes met	95% or above	82%

* As the Policy performance measures for both Maori Development and Crown-Maori relationships are exactly the same, they have been reported together.

Other Ministerial correspondence

The 95 percent timeliness measure for Ministerial letters is based on an agreed 10 working day turnaround timeframe with Ministers. Despite a significant improvement in Ministerial correspondence timeliness, 82 percent compared to 66 percent last year, further improvement proved challenging, in light of a significant increase in demand for Ministerial servicing during the year.

Overall there was a 40 percent increase in Ministerial servicing requests made during the year, with parliamentary questions increasing by 141 percent, and Official Information Act requests increasing by 44 percent. In the latter case, timeliness was lifted to 100 percent, despite the significant increase in demand.

The table below provides a breakdown of the demand for Ministerial servicing requested over the last two financial years.

Category	2017/18	2018/19	Change
Parliamentary questions received	153	369	+141%
Official Information Act requests received	117	168	+44%
Other Ministerial correspondence	235	172	-27%
Totals	505	709	+40%



Hauora me te Oranga Māori (Māori Health and Wellbeing)

Scope

The overarching purpose of this appropriation is to support the physical and mental wellbeing of Māori.

Purpose

This appropriation is intended to achieve support for iwi, hapū and Māori to live healthy lifestyles and to confidently participate in te ao Māori, as well as to support Māori suicide prevention services and whānau-centred family violence interventions.

Expenditure

Expenditure incurred against this appropriation for the 2018/19 financial year is summarised in the following table:

2017/18 Actual \$000		2018/19 Actual \$000	2018/19 Revised Budget \$000	2018/19 Budget \$000
	Expenditure			
1,500	Rangatahi Māori Suicide Prevention	2,000	2,000	2,000
260	Whānau-centred Family Violence Interventions	1,030	1,030	800
3,104	Moving the Māori Nation – supporting Māori culture and sport	3,585	3,596	3,500
4,864	Total Expenditure	6,615	6,626	6,300

MCA performance reporting

The overall performance of this appropriation will be assessed by the achievement of the Moving the Māori Nation category performance measure outlined below.

2017/18 Actual	Assessment of Performance	2018/19 Target	2018/19 Actual
New measure	All Moving the Māori Nation contracts meet the focus and priority areas of the appropriation	100%	100%



Whanaketanga Ohanga Māori

(Māori Economic Development)

Scope

The overarching purpose of this multi-class appropriation is to promote Māori economic development.

Purpose

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

Expenditure

Expenditure incurred against this appropriation for the 2018/19 financial year is summarised in the following table:

2017/18 Actual \$000		2018/19 Actual \$000	2018/19 Revised Budget \$000	2018/19 Budget \$000
	Expenditure			
4,160	Whakapakari, Whakatairanga Tāpoi Māori (Strengthening and Promoting Māori Tourism)	4,160	4,160	4,160
2,481	Tahua Whanaketanga Hangarau Māori (Māori Digital Technology Development Fund)	4,272	8,100	7,500
6,641	Total Expenditure	8,432	12,260	11,660

MCA performance reporting

The overall performance of this multi-class appropriation will be assessed by the achievement of the Māori Digital Technology Development Fund performance measure outlined in the table below.

2017/18 Actual	Assessment of Performance	2018/19 Target	2018/19 Actual
100%	All Māori Digital Technology Development Fund contracts in place meet relevant fund guidelines	100%	100%



Whakapakari Kaupapa Whānau Ora (Whānau Ora Commissioning Approach)

Scope

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

Purpose

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

- support and contract management for three non-governmental Whānau Ora commissioning agencies, and
- research and evaluation of the Whānau Ora approach.

Expenditure

Expenditure incurred against this appropriation for the 2018/19 financial year is summarised in the following table:

2017/18 Actual \$000		2018/19 Actual \$000	2018/19 Revised Budget \$000	2018/19 Budget \$000
4,749	Revenue Crown	4,546	4,546	4,749
-	Other revenue	-	13	-
4,749	Total Revenue	4,546	4,559	4,749
4,139	Less expenditure	4,493	4,559	4,749
610	Surplus (Deficit)	53	-	-

Performance reporting

Achievement against our performance reporting requirements for the 2018/19 financial year is summarised in the following table:

2017/18 Actual	Assessment of Performance	2018/19 Target	2018/19 Actual
New measure	Negotiate and agree an annual investment plan with each commissioning agency	3 plans	3 plans
New measure	Quarterly review of commissioning agency performance reports, to ensure compliance with agreed investment plan targets	Quarterly reviews	All quarterly reviews undertaken
69%	The satisfaction of the Minister for Whānau Ora with the advice provided will be assessed through the Ministerial Satisfaction Survey	70%	66%



Ngā Ratonga mō ngā Kaipupuri Whenua Māori

(Services for Māori Land Owners)

Scope

This appropriation is limited to the design, establishment and ongoing delivery of services for owners of Māori land, as defined by the Te Ture Whenua Māori Act 1993, and Māori reserve land

Purpose

This appropriation is intended to achieve effective Māori land utilisation through the provision of services to owners of land.

Expenditure

Expenditure incurred against this appropriation for the 2018/19 financial year is summarised in the following table:

2017/18 Actual \$000		2018/19 Actual \$000	2018/19 Revised Budget \$000	2018/19 Budget \$000
-	Revenue Crown	7,430	7,430	1,996
-	Less expenditure	6,553	7,430	1,996
-	Surplus (Deficit)	877	-	-

Performance reporting

Achievement against our performance reporting requirements for the 2018/19 financial year is summarised in the following table:

2017/18 Actual	Assessment of Performance	2018/19 Target	2018/19 Actual
New measure	Design of services for Māori land owners meets relevant investment priorities and focus areas	Achieved	Achieved



Kaupapa Whakamaumahara Pakanga Whenua Māori (Māori Land War Commemorations)

Scope

This appropriation is limited to support for commemorations relating to the Māori land wars.

Purpose

This appropriation is intended to achieve effective support for activities relating to the Māori land wars, including design, consultation, management, publicity and delivery of commemorative events.

Expenditure

Expenditure incurred against this appropriation for the 2018/19 financial year is summarised in the following table:

2017/18 Actual \$000		2018/19 Actual \$000	2018/19 Revised Budget \$000	2018/19 Budget \$000
1,138	Revenue Crown	1,192	1,192	1,000
1,029	Less expenditure	986	1,192	1,000
109	Surplus (Deficit)	206	-	-

Performance reporting

Achievement against our performance reporting requirements for the 2018/19 financial year is summarised in the following table:

2017/18 Actual	Assessment of Performance	2018/19 Target	2018/19 Actual
100%	All contracts in place meet relevant funding guidelines	100%	100%



Te Puni Kōkiri Utunga Haupū Rawa

(Te Puni Kōkiri – Capital Expenditure)

Scope

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

Purpose

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

Expenditure

Expenditure incurred against this appropriation for the 2018/19 financial year is summarised in the following table:

2017/18 Actual \$000		2018/19 Actual \$000	2018/19 Revised Budget \$000	2018/19 Budget \$000
1,013	Total capital expenditure	2,394	2,629	638
1,013	Total Appropriation	2,394	2,629	638

Performance reporting

Achievement against our performance reporting requirements for the 2018/19 financial year is summarised in the following table:

2017/18 Actual	Assessment of Performance	2018/19 Target	2018/19 Actual
100%	Expenditure is in accordance with Te Puni Kōkiri Capital Expenditure Plan	100%	100%





Financial Statements

For the year ended 30 June 2019



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Statement of comprehensive revenue and expenses

for the year ended 30 June 2019

Actual 2018 \$000		Note	Actual 2019 \$000	Unaudited Budget 2019 \$000	Unaudited Forecast 2020 \$000
REVENUE					
71,742	Revenue Crown		68,525	61,063	70,262
1,462	Other revenue		2,398	807	855
73,204	Total revenue	2	70,923	61,870	71,117
EXPENSES					
35,324	Personnel costs	3	36,302	31,964	32,771
30,932	Other operating expenses	4	31,330	28,395	36,267
1,131	Depreciation and amortisation	7,8	1,199	861	1,429
619	Capital charge	13	619	650	650
68,006	Total expenses		69,450	61,870	71,117
5,198	Operating surplus		1,473	-	-
5,198	Total comprehensive revenue and expense		1,473	-	-

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

The accompanying notes form part of these financial statements.



Statement of financial position

as at 30 June 2019

Actual 2018 \$000		Note	Actual 2019 \$000	Unaudited Budget 2019 \$000	Unaudited Forecast 2020 \$000
ASSETS					
<i>Current assets</i>					
17,958	Cash and cash equivalents	5	8,304	17,765	19,887
-	Debtor Crown		2,879	-	-
679	Debtors and other receivables	6	583	222	222
255	Prepayments		483	175	175
18,892	Total current assets		12,249	18,162	20,284
<i>Non-current assets</i>					
3,645	Property, plant and equipment	7	4,842	3,187	5,352
56	Intangible assets	8	26	56	82
3,701	Total non-current assets		4,868	3,243	5,434
22,593	Total assets		17,117	21,405	25,718
LIABILITIES					
<i>Current liabilities</i>					
4,034	Creditors and other payables	9	5,335	8,264	15,034
5,198	Return of operating surplus	12	1,473	-	-
2,201	Employee entitlements	11	2,310	2,400	2,000
546	Provision for restructure	10	64	-	-
11,979	Total current liabilities		9,182	10,664	17,034
<i>Non-current liabilities</i>					
293	Employee entitlements	11	314	420	460
293	Total non-current liabilities		314	420	460
12,272	Total liabilities		9,496	11,084	17,494
10,321	Net assets		7,621	10,321	8,224
EQUITY					
10,321	Taxpayers' funds	14	7,621	10,321	8,224
10,321	Total equity		7,621	10,321	8,224

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

The accompanying notes form part of these financial statements.



Statement of changes in equity

for the year ended 30 June 2019

Actual 2018 \$000		Note	Actual 2019 \$000	Unaudited Budget 2019 \$000	Unaudited Forecast 2020 \$000
10,321	Balance at 1 July		10,321	10,321	7,921
5,198	Total comprehensive revenue and expenses		1,473	-	-
(5,198)	Return of operating surplus to the Crown		(1,473)	-	-
-	Capital injection	14	1,000	-	303
-	Capital withdrawal	14	(3,700)	-	-
10,321	Balance as at 30 June		7,621	10,321	8,224

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

The accompanying notes form part of these financial statements.



Statement of cash flows

for the year ended 30 June 2019

Actual 2018 \$000		Actual 2019 \$000	Unaudited Budget 2019 \$000	Unaudited Forecast 2020 \$000
CASH FLOWS FROM OPERATING ACTIVITIES				
71,742	Receipts from revenue Crown	66,022	61,063	70,262
992	Receipts from third parties	1,168	199	247
102	Other receipts	1,325	699	608
(32,345)	Payments to suppliers	(30,551)	(28,443)	(34,095)
(35,137)	Payments to employees	(36,521)	(29,322)	(32,771)
(619)	Payments for capital charge	(619)	(650)	(650)
212	Goods and services tax (net)	(186)	497	(212)
4,947	Net cash from operating activities	638	4,043	3,389
CASH FLOWS FROM INVESTING ACTIVITIES				
31	Receipts from sale of property, plant and equipment	-	-	-
(974)	Purchase of property, plant and equipment	(2,394)	(488)	(2,038)
(39)	Other non-current assets	-	(150)	(150)
(982)	Net cash from investing activities	(2,394)	(638)	(2,188)
CASH FROM FINANCING ACTIVITIES				
(2,807)	Repayment of surplus to the Crown	(5,198)	-	-
-	Capital injection	1,000	-	303
-	Capital withdrawal	(3,700)	-	-
(2,807)	Net cash from financing activities	(7,898)	-	303
1,158	Net (decrease)/increase in cash	(9,654)	3,405	1,504
16,800	Opening cash and cash equivalents	17,958	14,360	18,383
17,958	Closing cash and cash equivalents	8,304	17,765	19,887

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

The accompanying notes form part of these financial statements.



Reconciliation of cash flows (continued)

for the year ended 30 June 2019

Reconciliation of the net surplus cash flow from operating activities

Actual 2018 \$000		Actual 2019 \$000
5,198	Total comprehensive revenue and expense	1,473
	ADD/(DEDUCT) NON-CASH ITEMS	
1,131	Depreciation and amortisation	1,199
	ADD/(DEDUCT) ITEMS CLASSIFIED AS INVESTING ACTIVITIES	
(18)	Loss/(gain) on disposal of property, plant and equipment	29
	ADD/(DEDUCT) MOVEMENTS IN STATEMENT OF FINANCIAL POSITON	
	Add/(deduct) movements in working capital items	
(468)	(Increase)/decrease in debtors and receivables	(3,011)
(1,058)	Increase/(decrease) in creditors & payables	1,301
31	(Decrease)/increase in provision for restructure	(482)
131	Increase/(decrease) in employee entitlements	129
4,947	Net cash flows from operating activities	638

The accompanying notes form part of these financial statements.



Statement of Departmental commitments

as at 30 June 2019

Actual 2018 \$000		Actual 2019 \$000
NON-CANCELLABLE OPERATING COMMITMENT LEASES AS A LESSEE		
<i>The future aggregate minimum lease payments to be paid under non-cancellable operating leases</i>		
2,971	Not later than one year	3,502
10,933	Later than one year and not later than five years	12,604
6,659	Later than five years	5,004
20,563	Total non-cancellable operating lease commitments as a lessee	21,110
CAPITAL COMMITMENTS		
229	Leasehold improvements	-
229	Total capital commitments	-
20,792	Total commitments	21,110

Non-cancellable operating leases as a lessee

The Ministry leases property, plant and equipment in the normal course of its business for premises across New Zealand. These lease amounts are disclosed as future commitments based on the current rental rates extrapolated to outer years. The non-cancellable leasing period for these leases varies.

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

Capital commitments

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

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

Lease commitments as lessor

During the year ended 30 June 2019, the Ministry leased office space to seven other organisations. The total minimum future sub-lease payments expected to be received under non-cancellable sub-leases at balance date is \$1.814 million (2017/18: \$2.031 million) and is broken down as follows:

The accompanying notes form part of these financial statements.



Actual 2018 \$000		Actual 2019 \$000
NON-CANCELLABLE OPERATING COMMITMENT LEASES AS A LESSOR		
<i>The future aggregate minimum lease payments to be paid under non-cancellable operating leases as a lessor</i>		
418	Not later than one year	302
870	Later than one year and not later than five years	956
743	Later than five years	556
2,031	Total non-cancellable operating lease commitments as a lessor	1,814

Statement of contingent assets and liabilities

as at 30 June 2019

Quantifiable and non-quantifiable contingent assets

As at 30 June 2019, the Ministry had no quantifiable and non-quantifiable contingent assets (2017/18: nil).

Quantifiable and non-quantifiable contingent liabilities

As at 30 June 2019, the Ministry had one contingent liability relating to employment issue and personal grievance (2017/18: one).

The Ministry had no unquantifiable contingent liabilities (2017/18: nil).

Employment issues and personal grievances

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

The accompanying notes form part of these financial statements.



Notes to the financial statements

BASIS OF REPORTING

1. Statement of accounting policies

Reporting entity

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

Te Puni Kōkiri was established under the Māori Development Act 1991 to promote increases in the levels of achievement attained by Māori. The Ministry has strong connections within Māori communities through whānau, hapū and iwi connections and other government agencies to generate trusted partnerships.

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

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

Reporting period

The reporting period for these financial statements is the year ended 30 June 2019 with comparative figures for the year ended 30 June 2018. The financial statements were authorised for issue by the Chief Executive of Te Puni Kōkiri on 30 September 2019.

Basis of preparation

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

Statement of compliance

The financial statements comply with the requirements of the PFA 1989, which includes the requirement to comply with NZ GAAP and Treasury instructions. These financial statements have been prepared in accordance with and comply with Tier 1 PBE International Public Sector Accounting Standards (PBE IPSAS).

Presentation currency and rounding

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

Measurement base

The financial statements have been prepared on a historical cost basis, adjusted by the valuation of long-service leave liability.

Standards issued and not yet effective

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

STANDARDS	CHANGES/SCOPE
<p>Amendment to PBE IPSAS 2 Statement of Cash Flows</p>	<p>An amendment to PBE IPSAS 2 Statement of Cash Flows requires entities to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. This amendment is effective for annual periods beginning on or after 1 January 2021, with early application permitted. The Ministry does not intend to early adopt the amendment.</p>



STANDARDS	CHANGES/SCOPE
Financial Instruments PBE IPSAS 41 - Financial Instruments	The XRB issued PBE IPSAS 41 Financial Instruments in March 2019. This standard supersedes <i>PBE IFRS 9</i> Financial Instruments, which was issued as an interim standard. It is effective for reporting periods beginning on or after 1 January 2022. Although the Ministry has not assessed the effect of the new standard, it does not expect any significant changes as the requirements are similar to <i>PBE IFRS 9</i> .
Impairment of revalued assets Exposure Draft 57 Impairment of revalued assets	The new scope includes revalued property, plant and equipment into the impairment accounting standard. Previously only property, plant and equipment measured at cost were scoped into the impairment accounting standards. Under the amendment, a revalued asset can be impaired without having to revalue the entire class-of-assets to which the asset belongs. The timing of the Ministry adopting this amendment will be guided by the Treasury's decision as to when the Financial Statements of Government adopt the amendment.
Interest in other entities PBE IPSAS 34 – Separate financial statements, PBE IPSAS 35 – Consolidated financial statements, PBE IPSAS 36 – Investments in associates and joint ventures, PBE IPSAS 37 – Joint arrangements, PBE IPSAS 38 – Disclosure of interest in other entities	In January 2017, the XRB issued new standards for interests in other entities (PBE IPSAS 34-38). These new standards replace the existing standards for interests in other entities (PBE IPSAS 6-8). The new standards are effective for annual period beginning on or after 1 January 2019, with early application permitted. The Ministry plans to apply the new standards in preparing the 30 June 2020 financial statements. The Ministry has not yet assessed the effects of these new standards.
Service Performance Reporting PBE FRS 48 Service Performance Reporting	PBE FRS 48 replaces the service performance reporting requirements of PBE IPSAS 1 and is effective for reporting periods beginning on or after 1 January 2021. The Ministry has not yet determined how application of PBE FRS 48 will affect its statement of performance.

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.

Changes in accounting policies

PBE International Financial Reporting Standard *IFRS 9 – Financial instruments*, replaces PBE International Public Sector Accounting Standard *IPSAS 29 Financial instruments recognition and measurement*.

The Treasury has decided that the Financial Statements of the Government will early adopt *PBE IFRS 9* for the 30 June 2019 financial year. The Ministry has also early adopted the *PBE IFRS 9* for



the 30 June 2019 to be consistent with Crown's accounting policies for financial instruments.

PBE IFRS 9 Financial Instruments sets out requirements for recognising and measuring financial assets, financial liabilities and some contracts to buy or sell non-financial items. The adoption of this standard has had no material impact on the financial statements.

Foreign currency transactions

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

Taxation

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

Goods and Services Tax (GST)

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

Budget and forecast figures

Basis of the budget and forecast figures

The 2018/19 Budget figures (Unaudited Budget 2019) are for the year ended 30 June 2019. They are consistent with the Ministry's best estimate of financial forecast information submitted to the Treasury in the 2018 Budget Economic and Fiscal Update (BEFU) for the year ending 2018/19. In addition, the financial statements also present the updated budget information from the Supplementary Estimates (Unaudited Supps Est 2019).

The 2019/20 forecast figures (Unaudited forecast 2020) are for the year ending 30 June 2020, which are consistent with the best estimate financial forecast information submitted to the Treasury for the BEFU 2019/20. The forecast financial statements have been prepared as required by the PFA 1989 to provide forecast financial information for accountability purposes.

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

Significant assumptions used in preparing the forecast financials

The 30 June 2020 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 based on several assumptions on what may occur during 2019/20. The forecast figures have been compiled based on existing government policies and ministerial expectation at the time the Main Estimates were finalised.

The main assumptions are as follows:

- The Ministry's activities will remain substantially the same as for the previous 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; and
- Estimated year-end information for 2018/19 is used as the opening position for 2019/20 forecasts.

The actual financial results achieved for 30 June 2020 are likely to vary from the forecast information presented, and the variations may be material. Factors that could lead to material differences between the forecast financial statements and the 2019/20 actual financial statements include:

- Future strategic direction of the Ministry;
- Capability resource availability;
- Efficiency and productivity gains; and
- Changes to the baseline because of technical adjustments

Any changes to budgets during 2019/20 will be incorporated into the Supplementary Estimates for appropriations for the Government of New Zealand for the year ending 30 June 2020.

Authorisation statement

The forecast financial statements were approved for issue by the Chief Financial Officer on 8th May 2019. The Chief Executive is responsible for the forecast

financial statements, including the appropriateness of the assumptions underlying them and all other required disclosures. While the Ministry regularly updates its forecast, updated forecast financial statements for the year ending 30 June 2020 will not be published.

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

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

In preparing of 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 circumstances.

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

PAGE	NOTES	JUDGEMENTS, ESTIMATES AND ASSUMPTIONS
123	Note 8 – Intangible Assets	Assessing the useful life of software
127	Note 11 – Employee entitlements	Measuring long service leave liability

Statement of cost accounting policies

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

Criteria for direct costs

'Direct costs' are those costs that are directly attributed to an output.

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 average fulltime equivalent staff members (FTEs) attributable to each output.



2. Revenue

Accounting policy

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

Revenue – non-exchange transactions

Revenue Crown

Crown revenue consists of amounts appropriated for departmental appropriations for the year, adjusted for any formal additions and reductions. The funding entitlement is established by Parliament when it passes the Appropriation Acts for the financial year. The amount of revenue recognised considered any amendments to appropriations approved in the Appropriation (Supplementary Estimates) Act for the year and certain other unconditional funding adjustments formally approved prior to balance date.

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 appropriation.

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

Donated or subsidised assets

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

Other Revenue – exchange transactions

Third party revenue

The Ministry derives revenue from third parties through the provision of outputs. Revenue from the supply of services is recognised when the significant risks and rewards of ownership have been transferred to the buyer unless an alternative method better represents the stage of completion of the transaction. Such revenue is recognised when earned and is reported in the financial period in 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 2018 \$000		Actual 2019 \$000	Unaudited Budget 2019 \$000	Unaudited Forecast 2020 \$000
REVENUE FROM EXCHANGE TRANSACTIONS				
877	Rental revenue	709	450	450
18	Gain on sale of assets	-	-	-
367	Revenue on external secondments	682	99	147
200	Revenue for services provided	1,007	258	258
1,462	Total other revenue from exchange transactions	2,398	807	855



3. Personnel costs

Salaries and wages and employee entitlements

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

Defined contribution superannuation schemes

Obligations for contributions to the State sector retirement savings scheme, Kiwisaver and the Government superannuation fund are accounted for as defined contribution schemes and are recognised as an expense in the Statement of comprehensive revenue and expense when incurred.

Breakdown of personnel costs

Actual 2018 \$000		Actual 2019 \$000	Unaudited Budget 2019 \$000
33,521	Salaries and wages	34,131	31,038
953	Employer contribution to defined contribution plans	1,021	176
(121)	Increase/(decrease) in employee entitlements	117	-
971	Other personnel costs	1,033	750
35,324	Total personnel costs	36,302	31,964

4. Other operating expenses

Accounting policy

Operating leases

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

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

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

Other expenses

Other expenses are recognised as goods and services as received.



4. Other operating expenses (Continued...)

Breakdown of other operating expenses

Actual 2018 \$000		Actual 2019 \$000	Unaudited Budget 2019 \$000	Unaudited Forecast 2020 \$000
3,264	Rental of premises	3,588	3,551	3,775
177	Audit fees for audit of financial statements	187	188	190
4,735	Consultants	4,178	4,377	4,571
529	Legal fees	524	432	618
1,745	Transport and travel	2,383	2,250	2,557
9,859	Contractor costs	9,033	8,288	8,008
1,259	Information and communication costs	1,705	1,771	2,933
2,027	Office administration costs	2,158	1,986	1,919
8	Koha	13	54	20
-	Disposal loss on property, plant and equipment	29	-	-
7,329	Other operating costs	7,532	5,498	11,676
30,932	Total operating costs	31,330	28,395	36,267

The Ministry has changed presentation of other operating expenses from prior year.

5. Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash in transit and funds on deposit with banks with an original maturity of no more than three months. The Ministry is only permitted to expend its cash and cash equivalents within the scope and limits of its appropriations.

While cash and cash equivalents at 30 June 2019 are subject to the expected credit loss requirements of *PBE IFRS 9*, no loss allowance has been recognised because the estimated loss allowance for credit losses is trivial.



6. Debtors and other receivables

Accounting policy

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The Ministry applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation

of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Previous accounting policy for impairment of receivables

In the previous year, the allowance for credit losses was based on the incurred credit loss model. An allowance for credit losses was recognised only when there was objective evidence that the amount due would not be fully collected.

Other information

On 1 July 2018 (the date of initial application of *PBE IFRS 9*), the Ministry has assessed which business models apply to the financial assets held and has classified financial instruments into the appropriate *PBE IFRS 9* categories. The Ministry has no significant impacts on initial recognition and subsequent measurements arising from the adoption of *PBE IFRS 9*. The carrying amount of debtors and other receivables, which are measured at amortised cost, approximates their fair value and are non-interest bearing.

Actual 2018 \$000		Actual 2019 \$000
54	Trade debtors	413
625	Sundry debtors	170
679	Total receivables from exchange transactions	583

Impairment of financial assets

PBE IFRS 9 Financial Instruments replaces the 'incurred loss' model in *PBE IPSAS 29 Financial Instruments: Recognition and Measurement* with an 'expected credit loss' (ECL) model. For the Ministry, the new ECL model applies to its trade debtors. Allowance for losses is established when the assessment under *PBE IFRS 9* deems an allowance is required. Based on the ECL assessment for trade debtors as at 30 June 2019, no material impairment provisioning was required (2017/18: nil).

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

Trade receivables from exchange transactions (nil from non-exchange transactions)	Total	<30 days	30-60 days	61-90 days	>90 days
2019 \$000	583	552	21	10	
2018 \$000	679	671	-	8	-

See note 15 on credit risk of trade receivables, which explains how the Ministry manages and measures credit quality of trade receivables that are neither past due nor impaired.



7. Property, plant and equipment

Accounting policy

Property, plant and equipment consist of leasehold improvements, furniture, office equipment, EDP equipment and motor vehicles.

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

Additions

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

Under the Ministry’s assets accounting policy, plant and equipment that individually cost 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 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. These are recognised in the Statement of comprehensive revenue and expense in the period the transaction occurs.

Impairments

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

Property, plant and equipment held at cost that has finite useful life is reviewed for impairment at least annually or whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impaired asset’s carrying amount is written down to its recoverable amount which is the higher of an asset’s fair value less costs to sell and value in use. An impairment loss is recognised immediately in the Statement of comprehensive revenue and expense, unless the asset is carried at a revalued amount in which case any impairment loss is treated as a revaluation decrease.

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

The reversal of impairment loss is recognised as part of the Statement of comprehensive revenue and expense.

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



Depreciation

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

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

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

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

Capital work in progress

Actual 2018 \$000	ASSET CLASS	Actual 2019 \$000
81	Leasehold improvements	35
123	Furniture and fittings	-
14	EDP equipment	-
218	Total capital work in progress	35

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.



7. Property, plant and equipment (Continued...)

Breakdown of property, plant and equipment and further information

	EDP Equipment \$000	Motor Vehicles \$000	Office Equipment \$000	Furniture & Fittings \$000	Leasehold Improvements \$000	Total \$000
Cost or valuation						
Balance at 1 July 2017	2,484	2,229	352	2,134	2,378	9,577
Additions	253	-	-	371	340	964
Disposals	-	(110)	-	-	-	(110)
Other movements	-	-	-	-	10	10
Balance at 30 June 2018	2,737	2,119	352	2,505	2,728	10,441
Balance at 1 July 2018	2,737	2,119	352	2,505	2,728	10,441
Additions	554	556	59	604	621	2,394
Disposals	(1,065)	(21)	(9)	(529)	(60)	(1,684)
Balance at 30 June 2019	2,177	2,654	402	2,580	3,289	11,102
Accumulated depreciation and impairment losses						
Balance at 1 July 2017	1,708	365	293	1,311	2,235	5,912
Depreciation expense	355	316	3	231	76	981
Eliminate on disposal	-	(97)	-	-	-	(97)
Balance at 30 June 2018	2,063	584	296	1,542	2,311	6,796
Balance at 1 July 2018	2,063	584	296	1,542	2,311	6,796
Depreciation expense	347	369	1	309	143	1,169
Eliminate on disposal	(1,065)	(5)	(9)	(517)	(60)	(1,656)
Other movements	(49)	-	-	(11)	11	(49)
Balance at 30 June 2019	1,296	948	288	1,323	2,405	6,260
Carrying amounts						
At 30 June and 1 July 2017	776	1,864	59	823	143	3,665
At 30 June and 1 July 2018	674	1,535	56	963	417	3,645
At 30 June 2019	881	1,706	114	1,257	884	4,842



8. Intangible assets

Additions

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

Impairment

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

Amortisation

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

Critical accounting estimates and assumptions – Useful life of software

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



8. Intangible assets (Continued...)

Breakdown of intangible assets

	Acquired Software \$000	Internally Generated Software \$000	Total \$000
Cost or valuation			
Balance at 1 July 2017	1,883	380	2,263
Additions	39	-	39
Balance at 30 June 2018	1,922	380	2,302
Balance at 1 July 2018	1,922	380	2,302
Disposals	(378)	-	(378)
Other movements	44	-	44
Balance at 30 June 2019	1,588	380	1,968
Accumulated amortisation and impairment losses			
Balance at 1 July 2017	1,716	380	2,096
Amortisation expense	150	-	150
Balance at 30 June 2018	1,866	380	2,246
Balance at 1 July 2018	1,866	380	2,246
Amortisation expense	30	-	30
Disposals	(378)	-	(378)
Other movements	44	-	44
Balance at 30 June 2019	1,562	380	1,942
Carrying amounts			
At 30 June and 1 July 2017	167	-	167
At 30 June and 1 July 2018	56	-	56
At 30 June 2019	26	-	26

The total amount of intangible assets in the course of construction is nil (2017/18: nil).

Restrictions of title

There are no restrictions over the title of the Ministry's intangible assets.
No intangible assets are pledged as security for liabilities.



9. Creditors and other payables

Accounting policy

Short-term payables are recorded at the amount payable.

Breakdown of creditors and other payables and further information

Actual 2018 \$000		Actual 2019 \$000
CREDITORS AND PAYABLES UNDER EXCHANGE TRANSACTIONS		
3,714	Accounts payable and accrued expenses	4,827
CREDITORS AND PAYABLES UNDER NON-EXCHANGE TRANSACTIONS		
320	GST payable	508
4,034	Total accounts payable and other creditors	5,335

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

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



10. Provisions

Accounting policy

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

- There is a present obligation (either legal or constructive) because of a past event;
- It is probable that an outflow of future economic benefits will be required to settle the obligation; and

- A reliable estimate can be made of the amount of the obligation. Provision are not recognised for future operating losses.

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

Breakdown of provisions and further information

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

The restructuring provision relates to decisions on strengthening Te Puni Kōkiri, through a whānau-centered approach, which were released on 8th and 22nd September 2016, as well as a number of team specific reconfigurations within the Ministry between 1 November 2016 and 30 June 2019.

Actual 2018 \$000		Actual 2019 \$000
515	Balance at 1 July	546
546	Additional provisions made	64
(384)	Charge against provision for the year	(336)
(131)	Unused amounts reversed	(210)
546	Balance at 30 June	64
546	Current provision	64



11. Employee entitlements

Accounting policy

Short-term employee entitlements

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

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

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

Long-term employee entitlements

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

- Likely future entitlements accruing to employees, based on years of service, years of entitlement, the likelihood that employees will reach the point of entitlement and contractual entitlements information; 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 2018 \$000		Actual 2019 \$000
	Current entitlements	
1,647	Annual leave	1,756
253	Salaries and wages	265
215	Long service leave	159
86	Sick leave	130
2,201	Total current portion	2,310
	Non-current entitlements	
293	Long service leave	314
293	Total non-current portion	314
2,494	Total employee entitlements	2,624



11. Employee entitlements (Continued...)

Critical accounting estimates and assumptions

Long service leave

An assessment was undertaken of the Long Service Leave liability for each employee at balance date.

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

Actual 2018		Actual 2019
	Long service leave assumptions	
Year 1 : 1.78%	Discount rate	Year 1 : 1.23%
Year 2 : 1.90%		Year 2 : 1.03%
Year 3 and over : 3.55%		Year 3 and over : 2.23%
3.10%	Salary inflation factor	2.92%

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

Employee entitlement	DISCOUNT RATE		SALARY INFLATION FACTOR	
	-1.0%	+1.0%	-1.0%	+1.0%
Long service leave	-1.0%	+1.0%	-1.0%	+1.0%
Impact on the carrying amount of the liability \$000	20	(18)	(5)	5



12. Return of operating surplus

As general government policy, except for the balances retained in memorandum accounts, 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. Capital charge

Accounting policy

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

Further information

The capital charge rate for the year ended 30 June 2019 was 6.0% per annum (2017/18: 6.0%).

14. Equity and capital management

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

Breakdown of capital injections and withdrawals

Actual 2018 \$000	Actual 2019 \$000
- Capital injection – Ministry's capital plan	1,000
- Capital withdrawal - Whenua Māori Programme	(3,700)

Capital injection was received to address the cost pressures in the Ministry's capital plan. Capital withdrawal of \$3.7 million was paid back to the Crown. The funding is to be used as part of cross-agency Whenua Māori Programme initiative.

Capital management

The Ministry's capital is its equity, which comprises of taxpayers' funds. The objective of managing the Ministry's equity is to ensure the Ministry effectively achieves the goals and objectives for which it has been established, whilst remaining a going concern. Where the Ministry identifies that it does not have sufficient resources to achieve this objective a capital injection is sought.



15. Financial instruments and risk management

Te Puni Kōkiri is party to financial instruments as part of its daily operations. These financial instruments include bank accounts, debtors and creditors. All financial instruments are recognised in the Statement of financial position and all revenue and expense in relation to financial instruments are recognised in the Statement of comprehensive revenue and expense.

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

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

Financial Instrument Risks

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

Credit risk

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

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

The Ministry is only permitted to deposit funds with Westpac, a registered bank, and enter into foreign exchange spot and forward contracts with the New Zealand Debt Management Office or any counterparty that meets the minimum credit rating criteria. These entities have high credit ratings. For its other financial instruments, the Ministry does not have significant concentrations of credit risk.

The Ministry’s maximum credit exposure for each class of financial instrument is represented by the total carrying amount of cash and cash equivalents and net debtors. There is no collateral held as security against these financial instruments, including those instruments that are overdue or impaired.

Liquidity risk

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

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

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

2019	Note	Total carrying amount \$000	Contractual cash flows \$000	Less than 6 months \$000	More than 6 months \$000
Creditors and other payables (excluding GST payable)	9	4,827	4,827	4,827	-
2018					
Creditors and other payables (excluding GST payable)	9	3,714	3,714	3,714	-



OTHER DISCLOSURES

16. Related party transactions and key management personnel

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

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

Related party transactions required to be disclosed

There are no related party transactions that are required to be disclosed (2017/18: nil).

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

government agencies and undertaken on the normal terms and conditions for such transactions.

Te Puni Kōkiri staff

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

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

No provision has been required, nor any expense recognised, for impairment of receivables from related parties (2017/18: nil).

Key management personnel compensation

Actual 2018 \$000		Actual 2019 \$000
LEADERSHIP TEAM, INCLUDING THE CHIEF EXECUTIVE		
2,021	Remuneration	1,690
6.5	Full-time equivalent staff	5

Key management personnel include the Chief Executive (CE) and four Deputy Chief Executives (DCEs) who are all members of the Executive Team (2017/18: CE and five DCEs). The Chief Executive's remuneration is determined and paid by the State Services Commission.

Key management personnel compensation excludes the remuneration and other benefits that the Minister for Māori Development receives. The Minister's remuneration and other benefits are set by the remuneration authority under the Members of Parliament (Remuneration and Services) Act 2013 and are paid under Permanent Legislative Authority (PLA).



16. Related party transactions and key management personnel (Continued...)

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

Treasury has confirmed that there were no related party transactions with the Minister of Māori Development (2017/18: nil). Where there are close family members of key management personnel employed by the Ministry, the terms and conditions of the employment arrangements are no more favourable than the Ministry would have adopted if there were no relationship with key management personnel.

17. Explanation for significant variances against budget

Statement of comprehensive revenue and expense

Variances between actuals 2018/19 and Main Estimates

	Actual 2019 \$000	Unaudited Budget 2019 \$000	Variance 2019 \$000
Revenue Crown	68,525	61,063	7,462
Personnel costs	36,302	31,964	4,338
Other operating costs	31,330	28,395	2,935

Revenue Crown: Actual revenue was higher than budget due to additional funding received during the year for the continuation of the Whenua Māori Programme and regional investment initiatives.

Personnel costs: The budget was based on staffing levels at 1 July 2018. Following this date, additional staff were required to assist with newly funded initiatives as per Budget 2018 and to assist with the Whenua Māori reforms programme.

Other operating costs: Actual expenditure was higher than budget mainly due to Cabinet's approval to drawdown additional Māori Land Service Programme funding. The programme required more consulting and contractors specialist resources during the year compared to forecast at the time of the budget.



Statement of financial position

Variances between actuals 2018/19 and Main Estimates

	Actual 2019 \$000	Unaudited Budget 2019 \$000	Variance 2019 \$000
Current assets	12,249	18,162	(5,913)
Non-current assets	4,868	3,243	1,625
Current liabilities	9,182	10,664	(1,482)
Taxpayers' funds	7,621	10,321	(2,700)

Current assets: Current assets were lower than budget by \$5.913 million due to timing of delivery of projects and timely payment of creditors, resulting in a lower cash on hand balance. The Debtor Crown account asset balance has had a corresponding decrease impact in the bank balance as less cash was drawn down in 2018/19. During the year, the Ministry also repaid \$5.198 million of surplus to the Crown, which also reduced the cash balance.

Non-current assets: Non-current assets were higher by \$1.625 million due to leasehold improvements, computer equipment and furniture and fittings additions during the year compared to forecast at the time of the Budget. During the year, the Ministry received a capital injection from the Crown to alleviate cost pressures in the capital plan.

Current liabilities: Current liabilities were lower than budget by \$1.482 million due to timely payment of creditors and lower restructuring provision as majority of severance payments have been paid during the year and there has been insignificant additional provision raised for the year end 30 June 2019.

Taxpayers' funds: Taxpayers' funds were lower than the budget by \$2.700 million due to the capital withdrawal of \$3.700 million made during the year – funds returned to the Crown as part of the cross agency initiative with the Ministry of Justice for the Whenua Maori Programme, offset with a capital injection of \$1.000 million for the purchase of new assets to alleviate the pressure on the Ministry's capital plan.

18. Significant events after balance date

On the 30th July, the State Services Commission announced the appointment of Dave Samuels as the new Chief Executive for the Ministry, effective 16th September 2019.



Supplementary Financial Schedules – Non-Departmental

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Non-Departmental Statements and Schedules

for the year ended 30 June 2019

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

Schedule of non-Departmental revenue and receipts

for the year ended 30 June 2019

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

Actual 2018 \$000	Actual 2019 \$000	Unaudited Main Estimates 2019 \$000	Unaudited Supp. Estimates 2019 \$000
Revenue			
1	Miscellaneous receipts	-	10
1	Total Crown revenue and receipts	-	10

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 2019.



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 2019 (2017/18: nil).

Schedule of non-Departmental expenses

for the year ended 30 June 2019

The schedule of non-Departmental expenses summarises non-Departmental expenses that Te Puni Kōkiri administers on behalf of the Crown. Further details are provided in the Statement of expenses and capital expenditure against appropriations on pages 141 to 144. Figures are GST exclusive.

Actual 2018 \$000		Actual 2019 \$000	Unaudited Main Estimates 2019 \$000	Unaudited Supp. Estimates 2019 \$000
Operating appropriation expenses				
219,055	Non-Departmental output expense	234,690	226,676	236,564
479	Benefits and other unrequited expense	441	480	480
6,188	Non-Departmental other expenses	13,450	4,959	13,835
Non-Departmental multi-category appropriation expenses				
5,920	Non-Departmental output expense	7,190	6,960	7,190
5,585	Non-Departmental other expenses	7,857	11,000	11,696
663	Non-Departmental multi-year appropriation expenses	1,524	3,838	3,838
33,786	GST expense	37,728	37,509	40,463
271,676	Total non-Departmental expenses	302,880	291,422	314,066

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 2019.



Schedule of non-Departmental assets

as at 30 June 2019

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

Actual 2018 \$000		Note	Actual 2019 \$000	Unaudited Main Estimates 2019 \$000	Unaudited Supp. Estimates 2019 \$000
Current assets					
25,397	Cash and cash equivalents		11,186	25,243	25,397
-	Other receivables	2	542	-	-
25,397	Total current assets		11,728	25,243	25,397
Non-current assets					
15	Crown shareholding in Waihaha 4 (Hurakia Trust)		15	15	15
542	Land	2	-	542	542
5,000	Cultural artefacts	2	5,400	5,000	5,000
5,557	Total non-current assets		5,415	5,557	5,557
30,954	Total non-Departmental assets		17,143	30,800	30,954

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 2019.



Schedule of non-Departmental liabilities

as at 30 June 2019

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

Actual 2018 \$000		Actual 2019 \$000	Unaudited Main Estimates 2019 \$000	Unaudited Supp. Estimates 2019 \$000
Current liabilities				
5,279	Creditors and payables	4,571	4,303	5,280
5,279	Total liabilities	4,571	4,303	5,280

Schedule of non-Departmental commitments

as at 30 June 2019

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

The Ministry on behalf of the Crown has no non-Departmental commitments as at 30 June 2019 (2017/18: nil).

Schedule of non-Departmental contingent assets and liabilities

as at 30 June 2019

The Statement of non-Departmental Contingent Assets and Liabilities shows amounts at balance date that could potentially become assets or liabilities depending on the occurrence of one or more uncertain future events after 30 June 2019. It does not include general or unspecified business risks or conditions.

Contingent liabilities

The Ministry on behalf of the Crown has no contingent liabilities as at 30 June 2019 (2017/18: Nil).

Contingent assets

The Ministry on behalf of the Crown has no contingent assets as at 30 June 2019 (2017/18: 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 2019.



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 Te Puni Kōkiri manages on behalf of the Crown.

The non-Departmental balances are consolidated into the Financial Statements of the Government for the year ended 30 June 2019 with comparative figures for the year ended 30 June 2018. 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 2019.

Basis of Preparation

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

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

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000). The functional currency of Te Puni Kōkiri is New Zealand dollars.

Budget figures

The 2019 unaudited budget figures are for the year ended 30 June 2019, which are consistent with the Ministry's best estimate financial forecast information submitted to the Treasury for the Budget Economic and Fiscal Update (BEFU) for the year ending 30 June 2019. In addition, the financial statements also present the

updated budget information from the Supplementary Estimates (unaudited Supps Est 2019). The budget figures are consistent with the best estimate financial information submitted to the Treasury.

Significant Accounting Policies

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

Presentation currency and rounding

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

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.



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

Explanatory notes provide details of significant Te Puni Kōkiri non-Departmental expenditure, revenue assets and liabilities variances between actual results in 2018/19 and 2017/18 and between 2018/19 actual results and 2018/19 Supplementary Estimates.

Māori Land

In December 2018, a third reading of the Ngāti Tūwharetoa Claims Settlement Bill was passed, followed with a settlement date in March 2019. Effectively that concluded the Crowns' ownership of the property, and vested the ownership in Ngāti Tūwharetoa for the amount of \$0.542 million. This amount is recorded as 'Other receivable' in the Schedule of non-departmental assets as at 30 June 2019.

Cultural Artefacts

The Crown is the owner of the famed Motunui Panels. Initially the panels were managed by the Ministry of Justice through to 2016 and subsequently transferred to Te Puni Kōkiri for their administration and management. The Panels were last revalued in 2016 with a valuation of \$5 million. They have since been revalued by an independent valuer for the year ended 30 June 2019 and their value has increased to \$5.4 million.

Related Party Transactions

Te Puni Kōkiri provides funding through the Crown appropriation process to other entities controlled, significantly influenced, or jointly controlled by the Crown. Funding to these government-related entities for the year ended 30 June 2019 totalled \$96 million (2017/18: \$95 million).

Crown Entities

In addition to the above, the Minister for Māori Development receives administration services in respect of the following Crown Entities:

- Te Māngai Pāho
- Te Taura Whiri i te Reo Māori

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

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

Te Māngai Pāho:
www.tmp.govt.nz

Te Taura Whiri i te Reo Māori:
www.tetaurawhiri.govt.nz



Appropriation Statements

Statement of expenses and capital expenditure against appropriations

for the year ended 30 June 2019

Expenditure 2018 \$000		Expenditure 2019 \$000	Unaudited Budget 2019 \$000	Unaudited Supp. Estimates 2019 \$000	Location of end-of-year Performance Information*
Vote Māori Development					
Departmental output expenses					
9,271	Hōtaka Ratonga Whenua Māori (Māori Land Service Programme)	-	-	-	8
1,029	Kaupapa Whakamaumahara Pakanga Whenua Māori (Māori Land War Commemorations)	986	1,000	1,192	8
-	Nga Ratonga mo nga Kaipupuri Whenua Māori (Services for Māori Land Owners)	6,553	1,996	7,430	8
4,139	Whakapakari Kaupapa Whānau Ora (Whānau Ora Commissioning Approach)	4,493	4,749	4,559	8
14,439	Total Departmental output expenses	12,032	7,745	13,181	
Departmental capital expenditure					
1,013	Te Puni Kōkiri Utunga Haupū Rawa (Te Puni Kōkiri - Capital Expenditure) PLA	2,394	638	2,629	8
1,013	Total Departmental capital expenditure	2,394	638	2,629	
Non-Departmental output expenses					
3,264	Kōtuitui Te Ture Whenua (Te Ture Whenua Network)	3,838	3,200	4,750	7
11,261	Ngā Whakahaere a Te Tumu Paeroa (Māori Trustee Function)	11,261	11,261	11,261	5
58,759	Pāpāho Reo me ngā Kaupapa Māori (Māori Broadcast and Streamed Services)	59,059	58,759	59,059	1
15,567	Tahua Whanaketanga Māori (Māori Development Fund)	22,153	18,549	22,168	7
18,991	Te Kōtuitui Hanga Whare mō ngāi Māori (Māori Housing)	26,549	19,641	26,910	7
19,264	Whakaata Māori (Māori Television)	19,264	19,264	19,264	4



Table continued...

Expenditure 2018 \$000	<i>Continued...</i>	Expenditure 2019 \$000	Unaudited Budget 2019 \$000	Unaudited Supp. Estimates 2019 \$000	Location of end-of-year Performance Information*
71,297	Whakamahi i ngā Huanga a Whānau Ora (Commissioning Whānau Ora Outcomes)	71,345	75,481	71,931	6
5,704	Whakarauora Reo mō te Motu (National Māori Language Revitalisation)	6,404	5,704	6,404	3
14,948	Whakarauora Reo mō te Whānau, Hapū, Iwi me te Hapori (Family, Tribal and Community Māori Language Revitalisation)	14,817	14,817	14,817	9
219,055	Total non-Departmental output expenses	234,690	226,676	236,564	
Benefits or related expenses					
479	Takoha Rangatiratanga (Rangatiratanga Grants)	441	480	480	2
479	Total benefits and other unrequited expenses	441	480	480	
Non-Departmental other expenses					
15	Poari Kaitiaki Māori o Taranaki (Taranaki Māori Trust Board) PLA	15	15	15	2
3,671	Rōpū Whakahaere, Rōpū Hapori Māori (Community and Māori Governance Organisations)	3,625	3,769	3,769	2
-	Takoha a te Karauna ki te Hapori o Parihaka (Crown Contribution to the Parihaka Community)	9,000	-	9,000	7
1,000	Utu Kāpeneheihana ki te Poari Kaitiaki Māori o Aorangi (Ex-gratia Payment to Aorangi Māori Trust Board)	-	-	-	2
2	Utu Whakahaere Whenua Karauna (Administrative Expenses for Crown Land)	2	49	49	2
1,500	Whaiwāhitanga Māori (Māori Participation)	808	1,126	1,002	2
6,188	Total Non-Departmental other expenses	13,450	4,959	13,835	
Multi-category appropriations					
4,864	Hauora me te Oranga Māori (Māori Health and Wellbeing) MCA	6,615	6,300	6,626	8



Table continued...

Expenditure 2018 \$000	<i>Continued...</i>	Expenditure 2019 \$000	Unaudited Budget 2019 \$000	Unaudited Supp. Estimates 2019 \$000	Location of end-of-year Performance Information*
Non-Departmental output expenses					
1,500	• Ārai Whakamomori Rangatahi Māori (Rangatahi Māori Suicide Prevention)	2,000	2,000	2,000	
260	• He Tikanga a-Whānau mō te Whakakore Tūkinō (Whānau-centered Family Violence Interventions)	1,030	800	1,030	
Non-Departmental Other Expenses					
3,104	• Hiki i te Ao Māori - Tautoko Tikanga me te Hākinakina Māori (Moving the Māori Nation - supporting Māori Culture and Sport)	3,585	3,500	3,596	
33,227	Takatutanga me ngā Haumitanga ā-rohe (Regional Engagement and Investment) MCA	36,778	35,993	36,886	8
Departmental output expenses					
16,252	• Haumitanga ā-rohe (Regional Investment)	19,384	14,141	17,363	
16,975	• Takatutanga ā-rohe (Regional Engagement)	17,394	21,852	19,523	
20,366	Tohutohu Kaupapa Here me ngā Huangā Patata (Policy Advice and Related Outputs) MCA	19,724	18,132	19,827	8
Departmental output expenses					
11,605	• Kaupapa Here - Whanaketanga Māori (Policy - Māori Development)	10,789	11,060	11,165	
5,367	• Kaupapa Here - Whanaungatanga Karauna Māori (Policy - Crown Māori Relationships)	5,017	4,599	4,699	
3,394	• Ratonga Tautoko Minita (Ministerial Servicing)	3,918	2,473	3,963	
6,641	Whanaketanga Ohanga Māori (Māori Economic Development) MCA	8,432	11,660	12,260	8
Non-Departmental output expenses					
4,160	• Whakapakari, Whakatairanga Tāpoi Māori (Strengthening and Promoting Māori Tourism)	4,160	4,160	4,160	



Table continued...

Expenditure 2018 \$000	Continued...	Expenditure 2019 \$000	Unaudited Budget 2019 \$000	Unaudited Supp. Estimates 2019 \$000	Location of end-of-year Performance Information*
Non-Departmental other expenses					
2,481	• Tahua Whanaketanga Hangarau Māori (Māori Digital Technology Development Fund)	4,272	7,500	8,100	
65,098	Total multi-category appropriations	71,549	72,085	75,599	
Multi-year appropriations					
Non-Departmental output expenses					
663	He Huarahi Ki Te Whare (Home Ownership Pathways)	1,524	3,838	3,838	2
663	Total multi-year appropriations	1,524	3,838	3,838	
306,935	Total annual, permanent, and multi-year appropriations	336,080	316,421	346,126	

* 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 The Te Reo Whakapuaki Irirangi (Te Māngai Pāho) Annual Report.
- 2 No reporting due to an exemption obtained under section 15D(2)(b)(iii) of the PFA.
- 3 The Te Taura Whiri i Te Reo Māori (Māori Language Commission) Annual Report.
- 4 The Māori Television Service Annual Report.
- 5 The Te Tumu Paeroa (the Māori Trustee) Annual Report.
- 6 To be reported by the Minister for Whānau Ora in the Vote Māori Development Non-departmental Appropriations Report.
- 7 To be reported by the Minister for Māori Development in the Vote Māori Development Non-departmental Appropriations Report.
- 8 The Ministry's Annual Report.
- 9 The Te Mātāwai Annual report.



Explanation of significant variances

Refer to the Supplementary Estimates of Appropriations for the year ending 30 June 2019 for an explanation of budget changes between the 2018/19 Main Estimates and 2018/19 Supplementary Estimates for Vote Māori Development.

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

Departmental output expenses and capital expenditure

	Actual 2019 \$000	Unaudited Budget 2019 \$000	Unaudited Variance 2019 \$000
Nga Ratonga mo nga Kaipupuri Whenua Māori (Services for Māori Land Owners)	6,553	1,996	4,557
Te Puni Kōkiri Utunga Haupū Rawa (Te Puni Kōkiri - Capital Expenditure) PLA	2,394	638	1,756

Nga Ratonga mo nga Kaipupuri Whenua Māori (Services for Māori Land Owners): During the year, the Ministry received additional funding approved by the Cabinet for Māori Land Service for the continuation of the Programme.

Te Puni Kōkiri Utunga Haupū Rawa (Te Puni Kōkiri - Capital Expenditure) PLA: During the year the Ministry transferred \$1 million from operating to capital expenditure budget and invested more in leasehold improvements, furniture and technology equipment than initially forecasted at the time of BEFU 2018.

Non-Departmental output expenses, other expenses and benefits related to expenses

	Actual 2019 \$000	Unaudited Budget 2019 \$000	Unaudited Variance 2019 \$000
Tahua Whanaketanga Māori (Māori Development Fund)	22,153	18,549	3,604
Te Kōtuitui Hanga Whare mō ngāi Māori (Māori Housing)	26,549	19,641	6,908
Whakamahi i ngā Huanga a Whānau Ora (Commissioning Whānau Ora Outcomes)	71,345	75,481	(4,136)
Takoha a te Karauna ki te Hapori o Parihaka (Crown Contribution to the Parihaka Community)	9,000	-	9,000

Tahua Whanaketanga Māori (Māori Development Fund): Actuals are higher than budget mainly because during the year the programme received additional funding of \$2.025 million and partly due to underspends from 2017/18 carried over to 2018/19 to enable continuation of the programmes, in particular for enhanced education and employment outcomes for rangatahi.



Explanation of significant variances (Continued...)

Te Kōtuitui Hanga Whare mō ngāi Māori (Māori Housing): Actuals are higher than budget mainly because during the year the programme received additional funding of \$5 million for Papakāinga housing and partly due to underspends from 2017/18 carried over to 2018/19.

Whakamahi i ngā Huangā a Whānau Ora (Commissioning Whānau Ora Outcomes): Actuals are lower than the budget because during the year there has been a \$4 million expense transfer made to 2019/20 financial year.

Takoha a te Karauna ki te Hapori o Parihaka (Crown Contribution to the Parihaka Community): Actuals are higher than the budget due to a funding transfer from 2017/18 which provided funding to Parihaka initiative.

Multi-Category Appropriations

	Actual 2019 \$000	Unaudited Budget 2019 \$000	Unaudited Variance 2019 \$000
Whanaketanga Ohanga Māori (Māori Economic Development) MCA	8,432	11,660	(3,228)
Tohutohu Kaupapa Here me ngā Huangā Patata (Policy Advice and Related Outputs) MCA	19,724	18,132	1,592

Whanaketanga Ohanga Māori (Māori Economic Development) MCA: Actuals are lower than the budget mainly due to the timing of the programme commencement later than initially anticipated.

Tohutohu Kaupapa Here me ngā Huangā Patata (Policy Advice and Related Outputs) MCA: Actuals are higher than budget mainly due to internal funding reprioritisation which increased total appropriated funding.



Statement of unappropriated departmental and non-Departmental expenditure and capital expenditure appropriations

The Ministry had no departmental or non-Departmental unappropriated expenditure or capital expenditure for the year ended 30 June 2019 (2017/18: nil).

Statement of capital injections

For the year ended 30 June 2019

Actual 2018 \$000	Actual 2019 \$000	Unaudited Main Estimates 2019 \$000	Unaudited Supp. Estimates 2019 \$000	
-	Capital contributions – to fund new assets	1,000	-	1,300

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

Nil (2018 - Nil).

Expense and capital expenditure incurred in excess of appropriation

Nil (2018 - Nil).

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

Nil (2018 - Nil).

Breaches of projected departmental net assets schedules

Nil (2018 - Nil).



Papatohu

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Published by

Te Puni Kōkiri
ISBN: 978-0-9951153-3-0
Whiringa-ā-nuku/October 2019



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