

*'Kia ita!'*

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*Te Taura Whiri i te Reo Māori*

MĀORI LANGUAGE COMMISSION



## **STATEMENT OF INTENT 2010-2011**

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**TE TAURA WHIRI I TE REO MĀORI**

**MĀORI LANGUAGE COMMISSION**

# STRATEGIC DIRECTION

## Vision

*Ka haruru a Aotearoa tangata i tōna reo taketake*

The human landscape of Aotearoa will resonate with its indigenous language

## Mission

*Ka ora hei reo kōrero, hei reo tipu*

To ensure Māori language is sustained through use, innovation and development

To uphold the integrity of the Māori language to ensure its important status and ongoing use within the fabric of the nation

## Purpose

*Kia rite ngā papa ā-iwi hei takapau mō te reo Māori ki te aro o kāwana*

To support iwi and Māori communities to meet Māori language aspirations by representing their needs with and on behalf of Government

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A Te Taura Whiri i te Reo Māori Publication

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

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Level 14, Investment Centre II, Cnr Ballance and Featherston Streets, PO Box 411, Wellington 5028, New Zealand, Phone 04 471-0244, Fax 04 471-2768

## STATEMENT FROM THE COMMISSIONERS

To Māori language champions and supporters, whānau, hapū, iwi, reo Māori communities, the Minister of Māori Affairs and Members of Parliament

We are pleased to present the Māori Language Commission's Statement of Intent for the period 2010/2011.

This Statement of Intent sets out the intended direction of the Māori Language Commission over the next 12 months. It describes our desired outcomes in supporting iwi and communities to identify and drive their Māori language development needs, advocating for streamlined state resources to support reo Māori speaker whānau and communities and lobbying public and private interests for Māori language resources, expertise and information. This statement describes the mix of activities we will deliver and the rationale behind our work programme.

The Māori language is a taonga guaranteed to Māori by the Treaty of Waitangi and is inherently linked to Māori cultural practices and the Māori world-view. It is an official language of New Zealand for all to protect, nurture, grow and speak in our homes, communities, wherever Māori speaking peoples gather so that *'The human landscape of Aotearoa will resonate with its indigenous language'*.

This is the vision outlined in the Commission's strategic directions document *Te Mahere Rautaki a Te Taura Whiri i te Reo Māori 2008 – 2028*. *Te Mahere Rautaki* consolidates the organisation's role as a conduit between iwi/communities and government, now and into the future. It provides guidance to Commission staff on our goals and priorities and informs public and private sector partners, Māori communities, iwi and all New Zealanders about our role in working with them to achieve our vision.

*Te Mahere Rautaki* aligns with the Government's Māori Language Strategy. Te Taura Whiri i te Reo Māori supports the intention of the Minister of Māori Affairs to review the Government's Māori Language Strategy (MLS) in order to give greater effect to Māori language regeneration in homes and communities. Te Taura Whiri i te Reo Māori supports Te Puni Kōkiri and other government agencies to realise that *'A spoken language is a living language'*. Te Taura Whiri i te Reo Māori expects to play a lead role in the MLS review and will continue to work collaboratively with Te Puni Kōkiri and other Government agencies to this end.

Te Taura Whiri i te Reo Māori has embarked on a series of iwi and community based hui to discuss its role in Māori language regeneration and to better understand aspirations for language and dialect. These hui set a strong foundation for advocating on behalf of iwi and reo Māori speaker communities and enable a more co-ordinated approach to language regeneration.

In 2009 the inaugural Māori language expo, symposium and awards event *He Huia Kaimanawa* was staged to showcase, discuss and celebrate local, regional and national Māori language initiatives. This is an important platform for community and Government to share exemplary Māori language regeneration initiatives. This event will continue in 2010/11 .

The research activity of Te Taura Whiri i te Reo Māori establishes an important foundation for future policy, strategy and planning. In the past year we undertook research into intergenerational transmission of language, language promotion, engagement of Māori language learners and successful Māori language regeneration initiatives. The research focus for 2010/11 will be focused on supporting Māori language use in homes and communities through analysis of exemplary models of practice developed through the Māori Language Research Regeneration Project, Mā Te Reo and He Kāinga Kōrerorero.

Within the current fiscal environment, value for money, coordination and collaboration will be crucial if reo Māori speaker communities are to continue to grow, develop and flourish. In 2010/11 our work within the government sector and with iwi/reo Māori speaker communities will make more efficient use of resources and build effective working relationships with stakeholders. We are encouraged by the vision of the Government's new Whānau Ora initiative which acknowledges that reo ora and whānau ora are intrinsically linked.

Te Taura Whiri i te Reo Māori faces critical issues in the next two financial years. Two of its most highly funded investments, Mā Te Reo and He Kāinga Kōrerorero, are capped funds and will not extend beyond June 2011 and June 2012 respectively. Te Taura Whiri i te Reo Māori will be working with Te Puni Kōkiri to build a business case that aligns our work with the Government's planned investment in Māori language regeneration and revitalisation.



Erima Henare  
Toihau, Chairman  
Board of Te Taura Whiri i te Reo Māori  
May 2010



Dr Dame Iritana Tawhiwhirangi, DNZM, MBE  
Kaiwhiri, Commissioner  
Board of Te Taura Whiri i te Reo Māori  
May 2010

# TE TAURA WHIRI I TE REO MĀORI – WHO WE ARE

## STATUTORY FUNCTIONS

Te Taura Whiri i te Reo Māori was established on 1 August 1987 to promote the Māori language. Our broad functions, provided through the Māori Language Act 1987, are:

- to initiate, develop, co-ordinate, review, advise upon, and help implement policies, procedures, measures, and practices designed to give effect to the Māori language as an official language of New Zealand
- generally to promote the Māori language, and in particular, its use as a living language and as an ordinary means of communication
- to carry out the functions conferred on the Commission in relation to certificates of competency in the Māori language
- to consider and report to the Minister upon any matter relating to the Māori language that the Minister may from time to time refer to the Commission for its advice.

## GOVERNANCE

Te Taura Whiri i te Reo Māori is an autonomous crown entity funded by Parliament through Vote Māori Affairs and is accountable for its conduct and performance to the Minister of Māori Affairs.

Te Taura Whiri i te Reo Māori is governed by a Board of Commissioners consisting of five members and appointed by the Minister of Māori Affairs.

The Board is responsible for:

- confirming the strategic direction of Te Taura Whiri i te Reo Māori
- communicating with the Minister and other stakeholders to ensure their views are reflected in the organisation's strategies and priorities
- appointing and delegating responsibility to the Chief Executive to achieve specific objectives
- monitoring organisational performance towards achieving objectives
- accountability to the Minister on agreed plans and progress against them
- maintaining effective systems of internal control.

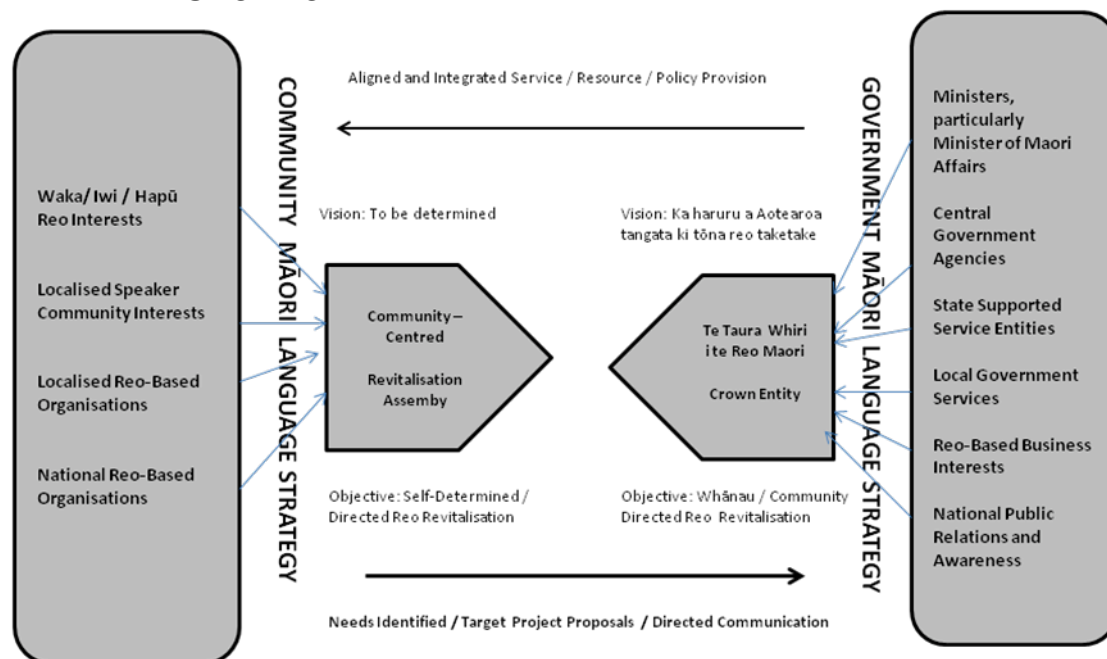
The Board members<sup>1</sup> are:

- Mr Erima Henare (Toihau, Chairperson)
- Mr Te Awanuiarangi Black (Kaiwhiri, Commissioner)
- Mr Ruakere Hond (Kaiwhiri, Commissioner)
- Dr Dame Iritana Tawhiwhirangi, DNZM, MBE (Kaiwhiri, Commissioner)
- Ms Evelyn Tobin, MNZM, JP (Kaiwhiri, Commissioner).

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<sup>1</sup> The board was announced on 19 April 2010. Outgoing Board members were Ms Hana O'Regan and Dr Wayne Ngata.

## KEY RELATIONSHIPS



We acknowledge that we cannot achieve our goals alone. As an autonomous crown entity, Te Taura Whiri i te Reo Māori is able to act as a conduit between Māori/iwi and the Government. Building effective working relationships with all parties through our activities provides opportunities for Te Taura Whiri i te Reo Māori to identify the needs of reo speaker communities and align those needs (iwi and community-driven approaches) to government policies, services and resources accordingly.

Our key stakeholders include:

- waka/iwi/hapū, national and local reo Māori speaker communities and organisations who have developed and are implementing their Māori language strategic plans and initiatives
- ministers, particularly the Minister of Māori Affairs responsible for appointments to the Board and through Te Puni Kōkiri responsible for the Māori Language Strategy, Māori language policies and monitoring crown entity performance
- central and local government who contribute to the government's Māori Language Strategy, funding or supporting Māori language initiatives, and partnering with Te Taura Whiri i te Reo Māori to promote Māori Language Week and Huia Te Reo
- reo-based business interests and national media/broadcasting who develop Māori language resources and promote the aspirations, needs and concerns of reo speaker communities and iwi.

## OPERATING ENVIRONMENT

Attitudes towards Māori language across New Zealand have matured. This is reflected through increases in Māori language content in broadcasting, education, corporate documentation and Māori language based events. Use and acquisition of the Māori language has also seen marked improvements in recent years. Approximately 23% of the Māori population can speak Māori, of which 10% use their Māori language skills on a regular basis<sup>2</sup>.

Despite the improvements in the health of the Māori language and the apparent success of current revitalisation initiatives, the Māori language is still a language at risk. That is, although it is an official language of New Zealand, it remains a minority language. It is spoken almost exclusively by Māori people, and, in total only 4% of New Zealanders can speak the language.

A survey of attitudes towards the Māori language conducted by Te Puni Kōkiri in 2006 suggested that there are high levels of positive attitudes towards Māori language amongst both Māori and non-Māori. Positive attitudes, however, do not necessarily result in actions to learn and use the language. These are challenges we hope to better understand through our Māori Language Regeneration Research Project. This project reviews the impact of five reo-based community-driven approaches to increase learning, use and development of the language.

## ORGANISATIONAL FUNCTIONS (Etahi rāraki)

The operational functions of Te Taura Whiri i te Reo Māori are divided into six groups.

**Te Reo Hapori** works to support community-based Māori language initiatives by:

- liaising with, supporting and monitoring providers
- providing administrative support to Te Rōpū Tautoko<sup>3</sup> and its annual development and implementation of funding application assessments and recommendations
- providing language regeneration advice and support to providers to assist the successful implementation of community based language initiatives
- co-ordinating regional networks of community based Māori language providers to encourage best practice sharing and collaborative interactions.

**Te Mātāpuna** works with key sector agencies, iwi and Māori language communities to:

- support iwi and Māori language communities to increasingly access their respective Māori language corpora held by state sector agencies
- manage proficiency examinations, Māori language translator and interpreter licensing
- Provide expert advice in the development of Māori language glossaries and lexicon
- establish and maintain high quality Māori language standards for use.

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<sup>2</sup> Te Puni Kōkiri (2007), Survey of the Health of the Māori Language

<sup>3</sup> Mā Te Reo Funding Advisory Committee

The key role of **Te Tumu Whanake** is to support the strategic planning, reporting, Ministerial processes of the Board and CE and undertake the organisation's policy and research functions, through:

- commissioning Māori language regeneration research and analysis
- Māori language policy advice and development
- strategy, planning and reporting (including ministerial processes).

**Te Tihī** aims to effect positive changes in public attitudes to and behaviour around the use of the Māori language, and does this through:

- annual national promotion of events and related activities
- the development, dissemination and digital broadcasting of a range of resources to encourage the learning and use of Māori language.

**Te Pae Tuku** is responsible for the provision of corporate services for the organisation that includes:

- management of all financial and contracting processes
- human resource management support and administration
- management of ICT hardware and ICT support services
- administrative support and oversight.

**Te Tira Whakahaere** is responsible for the overall strategic management of the organisation and includes the Board of Commissioners and the Chief Executive's office who:

- lead all key stakeholder relationships
- respond to media and promotional opportunities that arise
- manage organisational risks and reputation.

# TE TAURA WHIRI I TE REO MĀORI – WHAT WE DO

## OUTCOMES FRAMEWORK

<b>Vision</b>	Ka haruru a Aotearoa tangata i tōna reo taketake: The human landscape of Aotearoa will resonate with its indigenous language				
<b>Outcomes<sup>4</sup></b>	<ul style="list-style-type: none"> <li>The Māori language is an everyday language of interaction in homes and communities</li> <li>The people of Aotearoa recognise the intrinsic value of the Māori language</li> <li>Māori language acquisition is supported and fully promoted through national education, broadcasting, culture, heritage, creative and information technology industries and networks</li> <li>Traditional and contemporary Māori language is maintained in an authentic cultural and linguistic framework</li> <li>A range of active self sustainable Māori language domains exist</li> </ul>				
<b>Draft Intermediate outcomes</b>	<ul style="list-style-type: none"> <li>People are motivated to learn, use and value te reo Māori</li> <li>Māori language initiatives are co-ordinated and whānau, hapū, iwi and reo Māori speaker communities are aware of effective language regeneration strategies</li> <li>Government sector investment in Māori language initiatives is co-ordinated and collaborative</li> <li>Government held Māori language corpus is accessible to hapū, iwi and reo Māori speaker communities</li> <li>The Māori language workforce in all sectors is proficient</li> </ul>				
<b>Outputs</b>	Te Reo i te Kāinga – Māori language in the home	Te Reo i te Hapori – Maori language in the community	Te Reo Rangatira – Māori language leadership and innovation	Te Reo Tuku Iho – Māori language development	Te Reo Whakatipu – Māori language workforce development
<b>Activities</b>	<p>Te Taura Whiri i te Reo Māori activities support Māori language development in the home by providing high quality Māori language resources and initiatives in the home including:</p> <ul style="list-style-type: none"> <li>Māori language week resources</li> <li>He Kāinga Kōrerorero (home based Māori language mentoring programme)</li> <li>Kōrero Māori club and website</li> <li>He Muka (Māori language quarterly newsletter)</li> </ul>	<p>Te Taura Whiri i te Reo Māori activities support whānau, hapū, iwi and reo Māori speaker community driven Māori language initiatives including:</p> <ul style="list-style-type: none"> <li>Strategic relationships</li> <li>Public relations activity and promotion</li> <li>Mā Te Reo strategic purchasing &amp; contract management</li> <li>Hui ā-iwi</li> <li>Māori Language Week</li> <li>Huia Te Reo – including Māori Language Awards</li> <li>Māori language research</li> </ul>	<p>Te Taura Whiri i te Reo Māori activities support leadership by influencing government agencies to support Māori language initiatives including:</p> <ul style="list-style-type: none"> <li>Māori Language Policy</li> <li>Implementation of Government’s Māori Language Strategy</li> <li>Relationships with government agencies and crown entities</li> </ul>	<p>Te Taura Whiri i te Reo Māori activities ensure the Māori language continues to grow and develop by working with government and iwi including:</p> <ul style="list-style-type: none"> <li>Te Mātāpuna corpus (collection of Maori language)</li> <li>Māori language networks (Te Mātāpuna increased access to government corpus)</li> <li>Process for developing new words (kupu hou repository)</li> <li>Ongoing review and development of Māori language orthography</li> </ul>	<p>Te Taura Whiri i te Reo Māori activities address standards and issues affecting Māori language professionals, including:</p> <ul style="list-style-type: none"> <li>MoE workforce (policy advice)</li> <li>Sector standards (policy advice)</li> <li>Māori language proficiency testing</li> <li>Māori language quality assurance</li> <li>Translators and Interpreters examinations</li> </ul>

<sup>4</sup>

Refer to Te Mahere Rautaki a Te Taura Whiri i te Reo Māori Broad Goals

The vision of Te Taura Whiri i te Reo Māori, '*Ka haruru a Aotearoa tangata i tōna reo taketake: The human landscape of Aotearoa will resonate with its indigenous language*' reflects the ultimate goal of Aotearoa as an active bilingual nation where Māori language will be widely used in all places and in all situations.

The health of Māori language is still at risk. It remains a minority language - only 4% of all New Zealanders can speak Māori and only 23% of Māori have conversational Māori language abilities<sup>5</sup>. Given the low number of speakers, achievement of the vision requires a range of initiatives across all sectors of the government and the commitment of all New Zealanders.

Joshua Fishman suggests that there are five components of language health - status, knowledge and acquisition, use, corpus and critical awareness. The aim of language revitalisation is to strengthen the position of the language in relation to each component. Accordingly, Te Taura Whiri i te Reo Māori has developed five outcomes that link to one or more of Fishman's Māori language revitalisation components.

Te Taura Whiri i te Reo Māori is also in the process of developing our intermediate outcomes to guide the distribution of organisational energies and resources and assist in the achievement of these outcomes. Te Taura Whiri i te Reo Māori recognises that outcomes and intermediate outcomes are interdependent. Further work will be undertaken in 2010/11 to develop intervention logic presented in our outcomes framework.

Te Taura Whiri i te Reo Māori activities are organised by outputs (identified in *Te Mahere Rautaki* as priority areas) and contribute to the achievement of intermediate outcomes. Te Taura Whiri i te Reo Māori activities:

- encourage Māori language in the home by providing high quality Māori language resources, advice and support
- support whānau, hapū and iwi driven Māori language initiatives
- support leadership by influencing government agencies to support Māori language initiatives
- ensure the Māori language continues to grow and develop by working with government and iwi
- ensure key stakeholders address standards and workforce issues affecting Maori language professionals.

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<sup>5</sup> Te Puni Kōkiri (2008). *The Health of the Māori Language in 2006*, Wellington.

## MEASURING PERFORMANCE

Te Taura Whiri i te Reo Māori will measure its contribution to the achievement of intermediate outcomes by reporting against the following indicators:

Intermediate outcomes	Five yearly and Annual Impact Measures
1. People are motivated to learn, use and value te reo Māori	<ul style="list-style-type: none"> <li>Increased motivation to engage in co-ordinated reo Māori activities reported (iwi and community based hui and Annual Impact Survey)</li> <li>Maintenance and/or increase in support of the Māori language (Attitudes and Values Survey)</li> </ul>
2. Māori language initiatives are co-ordinated and whānau, hapū, iwi and reo Māori speaker communities are aware of effective language regeneration strategies	<ul style="list-style-type: none"> <li>Increase in number of whānau, hapū, iwi and reo Māori speaker community led collaborative Māori language activities (Te Taura Whiri i te Reo Māori monitoring data)</li> <li>Increase in positive media articles about Māori language initiatives (Te Taura Whiri i te Reo Māori media reports)</li> </ul>
3. Government sector investment in Māori language initiatives is co-ordinated and collaborative	<ul style="list-style-type: none"> <li>Report on government spend on Māori language initiatives (Te Puni Kōkiri)</li> </ul>
4. Government held Māori language corpus is accessible to hapū, iwi and reo Māori speaker communities	<ul style="list-style-type: none"> <li>Increase in corpus held in Te Mātāpuna (Te Taura Whiri i te Reo Māori database)</li> <li>Increased access by hapū, iwi and reo Māori speaker communities to Government held corpus (Te Taura Whiri i te Reo Māori monitoring data)</li> </ul>
5. The Māori language workforce in all sectors is proficient	<ul style="list-style-type: none"> <li>Increased participation in language proficiency examinations across all sectors (Te Taura Whiri i te Reo Māori monitoring data and participation survey across all sectors)</li> </ul>

## CAPABILITY REQUIREMENTS

To achieve the outcomes identified in this Statement of Intent, Te Taura Whiri i te Reo Māori requires staff with specialist skills, experience and knowledge. In particular, we need staff who:

- are proficient in Māori and English
- are committed to the organisation's vision and strategic direction
- understand Māori language communities and the role of whānau in Māori language regeneration
- are well qualified and respected in their fields
- are innovative and strategic thinkers
- are good communicators with a range of audiences
- know and understand the role of the Government sector in supporting Māori language regeneration
- have specialist skills relevant to their roles
- adhere to a high standard of conduct and continuously strive to improve.

Currently, the strengths of Te Taura Whiri i te Reo Māori include:

- having a single institutional focus on Māori language regeneration
- credibility with Māori language communities
- credibility with the Government sector, particularly with the Government's Māori Language Strategy partners
- strong networks with Māori communities, private organisations and public sector agencies
- successful experience in finding and using innovative ways to support and enhance Māori language regeneration.

## STRENGTHENING CAPABILITIES

Work in the field of Māori language regeneration is quite specialised. One risk Te Taura Whiri i te Reo Māori faces is that there is only a small pool of people who have the specialist skills required to maintain the momentum of the organisation's new strategic direction. Accordingly, working with experts outside of the organisation together with recruitment of good staff is essential.

As set out in section 118 of the Crown Entities Act 2004, Te Taura Whiri i te Reo Māori is required to comply with the principles of being a 'good employer'. Te Taura Whiri i te Reo Māori will demonstrate good-employer workforce development by:

- recruiting the best people for the organisation
- providing executive training for existing and future leaders
- providing Māori language training opportunities for all staff
- supporting staff to continuously upskill in specialist areas.

As part of this planning process, Te Taura Whiri i te Reo Māori has identified capabilities that need strengthening in order to achieve the outcomes in this Statement of Intent. These include strengthening capabilities to:

- support community and whānau based Māori language development
- utilise information communications technology to support Māori language development
- conduct and co-ordinate research that enables Te Taura Whiri i te Reo Māori to determine whether the organisation is making a difference.

# FORECAST FINANCIAL AND SERVICE PERFORMANCE STATEMENTS

## Forecast Statements

The Minister of Māori Affairs is the Responsible Minister for Te Taura Whiri i te Reo Māori.

## Statement of Responsibility

The forecast statements for Te Taura Whiri i te Reo Māori for the year ending 30 June 2011 contained in this report have been prepared in accordance with section 142 of the Crown Entities Act 2004.

The Acting Chief Executive of Te Taura Whiri i te Reo Māori acknowledges that in signing this statement, accepts responsibility for the forecast financial statements contained in this report.

The financial performance forecast to be achieved by the Commission for the year ending 30 June 2011 that is specified in the Forecast Financial Statements is as agreed with the Minister of Māori Affairs who is the Minister responsible for the financial performance of the Commission.

The performance for each class of outputs forecast to be achieved by Te Taura Whiri i te Reo Māori for the year ending 30 June 2011 that is specified in the Statement of Forecast Service Performance is agreed with the Minister of Māori Affairs who is responsible for the Vote administered by the Commission.

We certify that the information contained in this report is consistent with the appropriations contained in the Estimates for the year ending 30 June 2011 and laid before the House of Representatives under section 13 of the Public Finance Act 1989.



Dr Wayne Ngata  
Acting Chief Executive  
May 2010



Tuehu Harris  
Corporate Services Manager  
May 2010

## INTRODUCTION

For the year ending June 2011 Te Taura Whiri i te Reo Māori expects:

- to earn \$3.204 million in revenue from the Crown and \$1.688 million from other sources (including \$1.525 million for the *He Kāinga Kōrerorero* contract with Te Puni Kōkiri); and
- to incur expenses of \$4.892 million to promote the Māori language.

In addition, Te Taura Whiri i te Reo Māori administers on behalf of the Crown:

- \$1.8 million per year for community based Māori language initiatives.

## STATEMENT OF SIGNIFICANT UNDERLYING ASSUMPTIONS

### Reporting Entity

These are the forecast financial statements of Te Taura Whiri i te Reo Māori, an autonomous crown entity established under the Māori Language Act 1987.

The forecast financial statements have been prepared in accordance with Section 142 of the Crown Entities Act 2004 and are consistent with generally accepted accounting practice. These are the second set of forecast financial statements complying with NZ IFRS for Te Taura Whiri i te Reo Māori, and NZ IFRS 1 has been applied.

The purpose of the forecast financial statements is to facilitate parliamentary consideration of the appropriation for, and planned performance of, Te Taura Whiri i te Reo Māori. They have been compiled on the basis of government policies, and the Output Plan Te Taura Whiri i te Reo Māori agrees with the Minister of Māori Affairs at the time the statements were finalised. The statements assume the functions and duties of Te Taura Whiri i te Reo Māori will remain consistent with those set out in the Māori Language Act 1987.

The statements may not be appropriate for purposes other than those described.

### STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements comply with NZ IFRS and Financial Reporting Standard No. 42: Prospective Financial Statements (FRS-42) as appropriate for public benefit entities.

### MEASUREMENT SYSTEM

The prospective financial statements have been prepared on an historical cost basis unless otherwise stated.

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 Taura Whiri i te Reo Māori is New Zealand dollars.

## REVENUE

Te Taura Whiri i te Reo Māori derives revenue through the provision of outputs to the Crown, for services to third parties and interest on its deposits. Such revenue is recognised when earned and is reported in the financial period to which it relates. Revenue is measured at the fair value of consideration received.

## SPECIFIC ACCOUNTING POLICIES

### Financial Assets

Cash and cash equivalents include cash on hand, cash in transit, bank accounts and deposits with a maturity of no more than three months from date of acquisition.

Investments are stated at the lower of cost and net realisable value. Any write-downs are recognised in the Statement of Financial Performance.

A provision for impairment of receivables is established when there is objective evidence that Te Taura Whiri i te Reo Māori will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the estimated realisable value.

### Physical Assets

Physical Assets, which consist of leasehold improvements, motor vehicles, furniture and fittings, office equipment and EDP equipment, are initially recorded at cost.

Where an asset is acquired for nil or nominal consideration the asset will be recognised initially at fair value, as at the date of acquisition.

### Depreciation

Depreciation is provided on a straight line basis on all physical assets so as to allocate the cost of the assets over their useful lives with no residual value. The estimated economic useful lives and associated depreciation rates of classes of assets are:

Leasehold Improvements	5 years	20%
Furniture and Fittings	5 years	20%
Office Equipment	5 years	20%
EDP Equipment	4 years	25%
Software Development	4 years	25%

### Intangible Assets

Computer software that is not integral to the operation of the hardware is recorded as an intangible asset on the basis of the costs incurred to acquire and bring to use the specific software and amortised on a straight line basis over a period of four years. Costs associated with maintaining computer software are recognised as an expense when incurred.

### Financial Instruments

Te Taura Whiri i te Reo Māori is party to financial instruments in the form of bank accounts, accounts receivable, accounts payable and accruals as part of everyday operations. These are reflected in the Statement of Financial Position at their fair value. Revenues and expenses in relation to financial instruments are recognised in the Statement of Financial Performance.

All foreign exchange transactions are translated at the rates of exchange applicable in each transaction. Te Taura Whiri i te Reo Māori does not carry any balances in foreign currencies.

### Goods and Services Tax

The Financial Statements are recorded on a GST exclusive basis with the exception of accounts receivable and accounts payable which are stated with GST included.

**Commitments**

Future payments are disclosed as commitments at the point a contractual obligation arises to the extent that they are equally unperformed obligations. Commitments relating to employment contracts are not disclosed.

**Leases**

The Commission leases office premises and office equipment. As all the risks and ownership are retained by the lessor, these leases are classified as operating leases. Operating lease costs are expensed in the period in which they are incurred.

**Taxation**

The Commission is exempt from income tax under Section 15 of the Second Schedule of the Māori Language Act 1987.

**Provision for Employment Entitlements**

Annual leave is recorded on an actual entitlement basis at current rates of pay.

**Statement of Cash Flows**

Cash means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments in which Te Taura Whiri i te Reo Māori invests as part of its day-to-day cash management.

Operating activities include all activities other than investing and financing activities. The cash inflows include all receipts from the sale of goods and services and other sources of revenue that support operating activities of Te Taura Whiri i te Reo Māori. Cash outflows include payments made to employees, suppliers and for taxes.

Investing activities are those activities relating to the acquisition and disposal of current and non-current securities and any other non-current assets.

Financing activities are those activities relating to changes in equity and debt capital structure of Te Taura Whiri i te Reo Māori and those activities relating to the cost of servicing the equity capital of Te Taura Whiri i te Reo Māori.

**Cost Allocation**

Te Taura Whiri i te Reo Māori 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 and corporate overheads are those costs that cannot be attributed in an economically feasible manner to a specific output, and are allocated to outputs on the basis of budgeted full time equivalents (FTEs) attributable to each output.

**Changes in Accounting Policies**

There are no changes to accounting policies planned for 2010/2011.

## Statement of Forecast Comprehensive Income

For the Year Ending 30 June 2011

	2009/10	2009/10	2010/11
	Budgeted	Estimated Actual	Forecast
	(\$)	(\$)	(\$)
<b>Revenue</b>			
Crown	3,204,000	3,204,000	3,204,000
Interest Received	20,000	43,157	25,000
Other Revenue	2,246,000	2,550,444	1,663,000
<b>Total Revenue</b>	<b>5,470,000</b>	<b>5,797,601</b>	<b>4,892,000</b>
<b>Expenditure</b>			
Personnel	1,861,172	1,865,989	1,785,001
Operating	3,441,622	3,778,129	2,919,072
Depreciation	167,206	153,483	187,927
<b>Total Expenditure</b>	<b>5,470,000</b>	<b>5,797,601</b>	<b>4,892,000</b>
<b>Surplus</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Comprehensive Income	0	0	0
<b>Total Comprehensive Income</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Statement of Forecast Movements in Taxpayers' Funds (Equity)

For the Year Ending 30 June 2011

	2009/10	2009/10	2010/11
	Budgeted	Estimated Actual	Forecast
	(\$)	(\$)	(\$)
<b>Taxpayers' Funds brought forward at 1 July</b>	750,326	789,370	789,370
<b>Movements during the year</b>			
Net surplus	0	0	0
<b>Total recognised Revenues and Expenses for the Year</b>	0	0	0
<b>Taxpayers' Funds at 30 June</b>	<b>750,326</b>	<b>789,370</b>	<b>789,370</b>

## Statement of Forecast Financial Position

As at 30 June 2011

	2009/10 Budgeted (\$)	2009/10 Estimated Actual (\$)	2010/11 Forecast (\$)
<b>TAXPAYERS' FUNDS</b>	750,326	789,370	789,370
Represented by :			
<b>Current Assets</b>			
Cash & Bank	376,036	422,696	556,610
Mā te Reo Agency Fund Investment Account	1,179,361	2,423,284	1,623,284
Receivables	100,000	75,000	75,000
<b>Total Current Assets</b>	1,655,397	2,920,980	2,254,894
<b>Non-Current Assets</b>			
Mā te Reo Agency Fund Investment Account	2,000,000	1,000,000	0
Physical Assets	418,438	421,051	310,286
Intangible Assets	5,852	8,715	11,553
<b>Total Non-Current Assets</b>	2,424,290	1,429,766	321,839
<b>Total Assets</b>	4,079,687	4,350,746	2,576,733
<b>Current Liabilities</b>			
Payables and provisions	50,000	66,092	92,079
Provision for employee entitlements	100,000	72,000	72,000
Ma Te Reo Agency Funds Payable	500,000	542,985	500,000
<b>Total Current Liabilities</b>	650,000	681,077	664,079
<b>Term Liabilities</b>			
Ma Te Reo Agency Funds Payable	2,679,361	2,880,299	1,123,284
<b>Total Term Liabilities</b>	2,679,361	2,880,299	1,123,284
<b>NET ASSETS</b>	<b>750,326</b>	<b>789,370</b>	<b>789,370</b>

## Statement of Forecast Cash Flows

For the Year Ending 30 June 2011

	2009/10 Budgeted (\$)	2009/10 Estimated Actual (\$)	2010/11 Forecast (\$)
<b>OPERATING ACTIVITIES</b>			
Cash received from:			
The Crown	3,204,000	3,204,000	3,204,000
Interest Received	20,000	43,157	25,000
Other Receipts	2,246,000	2,557,050	1,663,000
	5,470,000	5,804,207	4,892,000
Cash disbursed on:			
Payments to Suppliers	3,441,622	4,749,484	2,895,972
Payments to Employees	1,861,172	1,968,655	1,785,001
Payment of GST	0	210,793	(2,887)
	5,302,794	6,928,932	4,678,086
<b>Net Cash Flow From Operating Activities</b>	167,206	(1,124,725)	213,914
<b>INVESTING ACTIVITIES</b>			
Cash disbursed on:			
Purchase of physical assets	80,000	80,317	80,000
	80,000	80,317	80,000
<b>Net Cash Flow From Investing Activities</b>	(80,000)	(80,317)	(80,000)
Net Increase (decrease) in Cash Held	87,206	(1,205,042)	133,914
Plus Opening Cash Balance	288,830	1,627,738	422,696
<b>Closing Cash Balance</b>	<b>376,036</b>	<b>422,696</b>	<b>556,610</b>

**Reconciliation of Surplus in the Statement of Forecast Financial Performance to  
the Forecast Net Cash**

**Flow from Operating Activities**

For the Year Ending 30 June 2011

	2009/10 Budgeted (\$)	2009/10 Estimated Actual (\$)	2010/11 Forecast (\$)
<b>SURPLUS</b>	0	0	0
<b>Non-cash Items</b>			
Depreciation	167,206	153,483	187,927
Loss on sale of asset	0	6,827	0
<b>Total Non-Cash Items</b>	167,206	160,310	187,927
<b>Working Capital Movements</b>			
(Increase) / Decrease in receivables	0	7,432	0
(Increase) / Decrease in GST	0	(88,552)	0
Increase / (Decrease) in payables	0	(1,107,599)	25,987
(Increase)/Decrease in grants received in advance	0	0	0
(Increase) / Decrease in prepayments	0	6,350	0
Increase / (Decrease) in provision for employee entitlements	0	(102,666)	0
<b>Total Working Capital Movements</b>	0	(1,285,035)	25,987
<b>Net Cash Flow from Operating Activities</b>	<b>167,206</b>	<b>(1,124,725)</b>	<b>213,914</b>

## Forecast Details of Physical Assets and Intangibles by Category

As at 30 June 2011

	<b>30 June 2010</b>		<b>30 June 2011 Forecast Position</b>		
	Estimated Actual Position Net Book Value (\$)	Depreciation For Year (\$)	Cost (\$)	Accumulated Depreciation (\$)	Net Book Value (\$)
Leasehold Improvements	216,401	70,815	365,280	219,115	146,165
Furniture & Fittings	115,821	33,506	210,611	116,702	93,909
Office Equipment	1,007	1,300	18,328	18,328	0
EDP Equipment	87,822	39,736	266,443	196,231	70,212
<b>Total Physical Assets</b>	<b>421,051</b>	<b>145,357</b>	<b>860,662</b>	<b>550,376</b>	<b>310,286</b>

	<b>30 June 2010</b>		<b>30 June 2011 Forecast Position</b>		
	Estimated Actual Net carrying amount (\$)	Amortisation For Year (\$)	Gross carrying amount (\$)	Accumulated Amortisation (\$)	Net carrying amount (\$)
<b>Intangibles</b>					
Computer Software	8,715	8,126	67,741	56,188	11,553
<b>Total Intangibles</b>	<b>8,715</b>	<b>8,126</b>	<b>67,741</b>	<b>56,188</b>	<b>11,553</b>

## Forecast Financial Indicators

For the Year Ending 30 June 2011

	2009/10 Budgeted (\$)	Estimated Actual (\$)	2010/11 Forecast (\$)
<b>Operating Results</b>			
Revenue other than the Crown	2,266,000	2,593,601	1,688,000
Outputs Expenses	5,470,000	5,797,601	4,892,000
Net Surplus	0	0	0
<b>Working Capital</b>			
Net Current Assets <sup>1</sup>	326,036	359,604	467,531
Current Ratio <sup>1</sup>	1:0.317	1:0.360	1:0.385
Average Creditors Outstanding (days)	15	30	30
<b>Resource Utilisation</b>			
Physical assets			
Total physical assets at year-end	418,438	421,051	310,286
Value per employee	17,435	19,139	16,331
Additions as percentage of Physical Assets	19%	19%	25%
<b>Taxpayers' Funds</b>			
Level at year-end	750,326	789,370	789,370
Level per employee	31,264	35,880	41,546
<b>Forecast Net Cash Flows</b>			
Surplus/(deficit) operating activities	167,206	(1,124,725)	213,914
Surplus/(deficit) investing activities	(80,000)	(80,317)	(80,000)
Net increase/(decrease) in cash held	87,206	(1,205,042)	133,914
<b>Human Resources</b>			
Total Staff	24	22	19

1. Excludes Mā te Reo Agency Fund

# **STATEMENT OF FORECAST SERVICE PERFORMANCE SPECIFYING THE PERFORMANCE FORECAST FOR OUTPUT CLASSES FOR THE YEAR ENDING 30 JUNE 2011**

## **OUTPUT CLASS – PROMOTION OF THE MĀORI LANGUAGE**

This output class includes:

- promoting Māori language and, in particular, its use as a living language and as an ordinary means of communication
- granting certificates of competency in the Māori language and developing and implementing policies and practices to give effect to the declaration in the Māori Language Act 1987 that the Māori language is an official language of New Zealand
- carrying out other activities necessary to pursue the outcomes in the 2010/11 Statement of Intent of Te Taura Whiri i te Reo Māori
- ensuring activities undertaken are delivered cost effectively.

Te Taura Whiri i te Reo Māori will deliver five outputs within the above output class and the total income amount of \$4.892 million (GST exclusive).

## OUTPUT 1: TE REO KĀINGA – MĀORI LANGUAGE IN THE HOME

### Rationale

The use of the Māori language on a daily basis by the whole family in the home is a critical component of Māori language regeneration. Through this, the language becomes a living language with purpose and relevance. The intergenerational transmission of te reo Māori is critical to the survival of the language.

Te Taura Whiri i te Reo Māori recognises that most New Zealand homes do not have speakers capable of transmitting the language and are therefore reliant on external support.

### Description

This output relates to activities that encourage Māori language in the home by providing access to high quality Māori language resources, advice, support and initiatives.

The cost for this output is \$1,936,000 (GST exclusive).

Detail	Performance Measures and Standards
Māori language resources promote and support learning and use of the Māori language in homes and by families within communities	<p>Māori language resources are produced in accordance with Te Taura Whiri i te Reo Māori orthographic conventions and quality assurance standards</p> <p>At least 30 Māori language tips are lodged on the Kōrero Māori website per annum</p> <p>At least two Māori Language Week resources are produced</p> <p>At least two new Māori language resources are produced in each rohe supported by Mā Te Reo funding</p>
National activities and promotions encourage Māori language acquisition, use and status in the home and community	<p>Four editions of He Muka (Māori language newsletter) are published per annum</p> <p>At least 2million website hits are recorded quarterly</p> <p>He Kāinga Kōrerorero (home-based Māori language mentoring programme) is delivered to at least 150 whānau by Te Ataarangi Trust</p> <p>Reports are delivered to Te Puni Kōkiri on time in accordance with the He Kāinga Kōrerorero contract</p>

## OUTPUT 2: TE REO HAPORI – MĀORI LANGUAGE IN THE COMMUNITY

### Rationale

Te Taura Whiri i te Reo Māori recognises the role of communities in supporting families to understand the benefits of Māori language in our society. Te Taura Whiri i te Reo Māori focuses on supporting iwi and Māori language community groups to have a direct role in Māori language promotion so that homes and families feel the direct impact of those promotions.

### Description

This output focuses on supporting whānau, hapū, iwi and reo Māori speaker community driven Māori language initiatives.

The cost for this output is \$1,670,000 (GST exclusive).

Detail	Performance Measures and Standards
<p>Strategic relationships with key sector stakeholders and reo Māori speaker community groups promote and support the use of the Māori language by families within their homes</p> <p>Huia Te Reo, a two day event (including Māori language expo, symposium and awards) to discuss, showcase and celebrate Māori language excellence</p>	<p>At least six Hui ā-iwi held annually</p> <p>At least 20 hui held annually to maintain strategic relationships with key sector stakeholders</p> <p>Huia Te Reo held</p>
<p>Funding of hapū and iwi driven Māori language initiatives</p>	<p>Approximately \$1.8 million in funding is disbursed to Māori communities to support Māori language regeneration</p> <p>At least 60 contracts with community based language initiatives will be negotiated and executed in 2010/11</p>
<p>Māori Language Week promotions support Māori language in the community</p>	<p>300 media items generated regarding Māori Language Week</p>
<p>Māori Language Research informs advice to the government about the types of Māori language activities that work best for whānau, hapū and iwi</p>	<p>The report on the Māori Language Research Regeneration Project is completed</p> <p>Future investment options for Māori language development are presented to the Minister of Māori Affairs</p>

## OUTPUT 3: TE REO RANGATIRA – MĀORI LANGUAGE DEVELOPMENT AND INNOVATION

### Rationale

Te Taura Whiri i te Reo Māori is required by legislation to initiate, develop, co-ordinate, review, advise upon, and assist in the implementation of policies, procedures, measures, and practices designed to give effect to the declaration in section 3 of the Māori Language Act 1987 that the Māori language is an official language of New Zealand.

### Description

This output focuses on working with strategic partners, government agencies, iwi and Māori communities to regenerate and develop the Māori language.

The cost for this output is \$351,000 (GST exclusive).

Detail	Performance Measures and Standards
Working in partnership with Te Puni Kōkiri to increase investment and collaboration in Māori language development through the review and implementation of the Government's Māori Language Strategy	Leadership of Government's Māori Language Strategy is confirmed Government investment in Māori language development initiatives is increased Attend at least six officials committee hui per year
Māori language policy is informed by stakeholder relationships and hui with reo Māori speaker communities	Briefings are provided to the Minister on Māori language activities in accordance with policy advice standards.

## OUTPUT 4: TE REO TUKU IHO - MĀORI LANGUAGE DEVELOPMENT

### Rationale

In an environment where a language is thriving, daily use provides opportunities for that language to develop. Despite increases in use and acquisition, Māori language relies on support systems in order to develop and cater for a full range of modern contexts.

Over the past eight years Te Taura Whiri i te Reo Māori has led the writing and publishing of a monolingual Māori language dictionary and has developed new vocabulary. The organisation's Māori language team, Te Mātāpuna, will continue to build on existing corpora.

### Description

This output seeks to ensure that Māori language continues to grow and develop by building on existing Māori language corpora and working across government and iwi to make corpora increasingly accessible.

The cost for this output is \$456,000 (GST exclusive).

Detail	Performance Measures and Standards
Key relationships with iwi and Māori language stakeholders focus on increased access by iwi to their own corpora within government departments	Hui are held with at least four iwi Hui are held with at least four government agencies
A robust process that assists Maori language lexical development is established	Tool for developing Māori language neologisms established
Maintenance of Te Mātāpuna corpus (Māori language repository)	Additional entries made to Te Mātāpuna corpus

## OUTPUT 5: TE REO WHAKATIPU – MĀORI LANGUAGE WORKFORCE DEVELOPMENT

### Rationale

Over the past decade the exponential growth of Māori language innovation has increased the demand for Māori language expertise in broadcasting, education, training and social services. This increased demand draws from a limited workforce able to provide quality Māori language input.

### Description

This output involves working with Māori and relevant agencies (government and non-government) in all sectors to identify key issues for Māori language professions and workforce development, and reviewing existing training, resources and qualification processes for Māori language translators and interpreters.

The cost for this output is \$479,000 (GST exclusive).

Detail	Performance Measures and Standards
Work with key agencies and Māori language stakeholders to identify issues for Māori language professionals	<p>Policy advice is provided on workforce issues in accordance with policy advice standards</p> <p>Attend four inter-departmental hui about Māori language workforce issues for Māori language professionals</p>
Whakamātauria Tō Reo Māori <ul style="list-style-type: none"> <li>• Level Finder Examination</li> <li>• Public Sector Māori</li> <li>• Teaching Sector Māori</li> </ul>	<p>Whakamātauria Tō Reo Māori examinations are promoted to target audiences</p> <p>Four administrations of Whakamātauria Tō Reo Māori examinations are held</p>
License examinations for Māori language translators and interpreters are redeveloped for administration in 2011/12	<p>New license examinations for Māori language translators are completed</p> <p>Promotion about Māori language translation and interpretation testing is completed and promoted through Te Taura Whiri i te Reo Māori communication channels</p> <p>Training programme for potential and existing Māori language translators and interpreters is delivered</p>