

Te Aka Whai Ora | **Statement of** **Performance Expectations** **2022–2023**



Contents

Statement of responsibility	4
Setting the scene	7
Our strategic landscape	10
Our focus for this year	12
Our values guide how we will deliver	16
Measuring our performance	17
How performance will be assessed	23
Statement of accounting policies	32
Glossary of terms	37

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42-52 Willis Street, Wellington, New Zealand

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www.teakawhaiora.nz

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Statement of Responsibility

This document is the Statement of Performance Expectations 2022–2023 for Te Aka Whai Ora – Māori Health Authority as required under the Crown Entities Act 2004.

Our role and functions described in the document are consistent with the Pae Ora (Healthy Futures) Act 2022.

This document covers the financial year 1 July 2022 to 30 June 2023.

The Te Aka Whai Ora Board is responsible for this document, which comprises the reportable outputs and the prospective financial statements for the year, including the assumptions on which they are based.

The prospective financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand (NZ GAAP) for this Statement of Performance Expectations, were not audited and may not be relied upon for any other purpose.

This document is an update on our original Statement of Performance Expectation 2022–23 presented to Parliament on 31 October 2022. The update is confined to providing a fuller set of financial statements and the latest financial forecast projections for Te Aka Whai Ora in 2022/23.

The changes in our financial projections reflect the revised timing and progress of our outputs as outlined in our Statement of Intent 2022–2026, also presented to Parliament on 31 October 2022.

Signed:



Tipa Mahuta
Chair, Te Aka Whai Ora
(*Waikato, Maniapoto, Ngāpuhi*)

Signed:



Dr Mataroria Lyndon
Board Member, Te Aka Whai Ora
(*Ngāti Hine, Ngāpuhi, Ngāti Whātua, Ngāti Wai, Waikato*)

Signed:



Dr Sue Crengle
Board Member, Te Aka Whai Ora
(*Ngāi Tahu, Ngāti Mamoe, Waitaha*)

Signed:



Steven McJorow
Board Member and Chair of Finance, Accountability and Audit Committee, Te Aka Whai Ora
(*Ngāti Kahungunu*)

Signed:



Awerangi Tamihere
Board Member, Te Aka Whai Ora
(*Ngāti Kauwhata, Rangitane, Ngāti Porou, Rongowhakaata, Kāi Tahu*)

Signed:



Fiona Pimm
Board Member, Te Aka Whai Ora
(*Ngāi Tahu, Kāti Māmoe, Waitaha*)

Introduction from the Chair and Chief Executive

*Maa te maia, te manawanui me te ngaakau
titikaha, taatou, e whai hua ana.*

*To achieve our goals, together we must be bold,
brave and focussed*



Tipa Mahuta
Chair, Te Aka Whai Ora
(*Waikato, Maniapoto, Ngāpuhi*)



Riana Manuel
Tumu Whakarae (Chief Executive)
(*Ngāti Pūkenga, Ngāti Maru, Ngāti Kahungunu*)

Setting the scene

This Statement of Performance Expectations 2022-23 outlines an ambitious programme of work for Te Aka Whai Ora - Māori Health Authority in our first year of operation.

It sets the priority areas for Te Aka Whai Ora to improve pae ora for our whānau, our communities, and our kaimahi/healthcare workers, and the measures against which we will be held accountable.

Te Aka Whai Ora and our partner Te Whatu Ora - Health New Zealand represent a new approach to healthcare. Together we are charged with bringing transformational change to the health system to address intergenerational Māori health inequity.

This is no small task. We acknowledge those who have paved the way, those doing the mahi now, and those who will help carry this crucial kaupapa into the future.

Signed:

Tipa Mahuta
Chair, Te Aka Whai Ora
(*Waikato, Maniapoto, Ngāpuhi*)

Throughout this year, people, systems, infrastructure, policies and processes will be put in place to enable Te Aka Whai Ora to operate as a fully functioning statutory entity.

Through the Iwi Māori Partnership Boards and our partnership with Te Whatu Ora, whānau Māori will have more influence on the design and delivery of services than ever before, progressively enabling tino rangatiratanga and mana motuhake.

We will strengthen te ao Māori solutions and support hauora Māori healthcare providers to grow capability, resources and capacity to deliver better outcomes for Māori.

This document outlines areas where we will apply focused effort to make a tangible difference to Māori outcomes in 2022-23, and the progress that will be made towards long term objectives.

Nō reira, kia whakahiko i te oranga whānau. Mauri ora.

Signed:

Riana Manuel
Tumu Whakarae (Chief Executive)
(*Ngāti Pūkenga, Ngāti Maru, Ngāti Kahungunu*)

Statement of Performance Expectations

The Statement of Performance Expectations (SPE) details the outputs (goods and services) Te Aka Whai Ora is funded to provide and the standards against which it will assess its service delivery performance.

The SPE activities are divided into the following three output classes:

1. System performance and outcomes
2. Facilitating mana motuhake
3. Te ao Māori, mātauranga Māori, and rongoā commissioning (hauora Māori).

This SPE contains a collection of key indicators that measure the overall quality of our operational activities and services that enable us to achieve our five organisational strategic goals (as set out in our Statement of Intent 2022–26).

Progress against these measures is reported through Te Aka Whai Ora quarterly reports to the Minister of Health and the Annual Report to Parliament.



Our strategic landscape

Our interim strategic outcomes framework is in development and presented below to guide us through our establishment years up until 2024.

During this time, it will be reviewed and further refined. The interim strategic outcomes framework is driven by our te ao Māori approach, and tino rangatiratanga, and the overarching vision for tangata whenua. Hauora outcomes for all whānau members are expressed through mauri ora, which covers the life stages.



Te Aka Whai Ora interim strategic outcomes framework

Our Vision				
Tino rangatiratanga o te iwi Māori		Te Aka Whai Ora: Whakahiko i te oranga whānau		
It is 2040, 200 years after its signing, Te Tiriti o Waitangi has been given full effect in our constitution, enabling Māori to exercise our tino rangatiratanga, which continues to enhance and grow our wellbeing. Our iwi, hapū, and whānau are thriving through exercising their indigenous self-determination, leadership, decision making, and innovative pathways for flourishing Aotearoa futures. We have influenced transformation where it matters most, and Aotearoa is considered an exemplar for the future of health systems around the world.				
Our 2040 Māori Population Wellbeing Outcomes				
Mana tāngata Whānau are proudly Māori within the modern world. They are healthy, dynamic and prospering, enabling future generations to live well. The design of built environments and communities are health protecting. The hauora system is free from racism, responsive and valued. Societal inequities no longer exist in Aotearoa. Whānau lead action for community wellbeing resulting in less reliance on the illness and hospital based services.	Mana atua Our spirituality continues to be a pillar of our wellbeing. Our whānau are thriving in te ao Māori and wider society is inclusive and welcoming toward them. We value and enhance our environment, our culture, and our leaders as key determinants of wellbeing for all our people. Our belief practices are revitalised and practiced in health care and support the health of whānau throughout Aotearoa.	Mana tūpuna Ancestral wisdom underpins our wellbeing. Mātauranga Māori has guided us in our determination to flourish. The beauty of our reo, kawa and tikanga are appreciated and experienced throughout Aotearoa. Our task now is to enable future generations to ensure intergenerational transmission to retain knowledge and wisdom so they too can flourish in the face of future challenges.	Mana whenua Our wellbeing is indivisible from whenua which nurtures, grounds, protects, advances and defines us. Through the applications of tikanga we live as tangata whenua, growing our traditional tenure over lands, territories and waterways. Our land is a major economic base accelerating the transformation of the social, economic and political norms of Aotearoa and the inclusive sharing of resources.	Mana taiao Ranginui and Papatūānuku are our enduring foundations for health. When they are sound they enhance our health and the wellbeing of other forms of life. But if disrespected they cannot guard against loss of health or even loss of life. In 2040 all people of Aotearoa have been inspired to transform behaviour to respect the natural world and underline the importance of kaitiakitanga.
Mauri Ora	Whānau Ora	Hapū Ora	Iwi Ora	Wai Ora
Our Strategic Objectives in the SOI				
Realisation of Mana Motuhake	An Indigenous Health System	An Accountable System	Collective Impact	Sustainable and Equitable Resourcing
Our Pillars				
We guide and lead the hauora system to give full effect to Te Tiriti o Waitangi, and bring tino rangatiratanga, equity and evidence to the heart of decision-making.		We connect with iwi, hapū, and whānau to create wellbeing supporting environments, improve service quality, whānau service experiences and outcomes.		We monitor system performance on whānau health and system outcomes: mana motuhake, indigenising the system, being accountable, collective impact and sustainable equitable hauora resourcing.
Our Strategic Imperatives				
We will lead a system that will address whānau health and wellbeing. We will support those at the front line who are also committed to that goal.	We will promote wairuatanga as a determinant of wellbeing. We will collaborate with others to build environments of respect for the dignity and integrity of all whānau.	We will promote the significance of mātauranga Māori as a key determinant of whānau health and wellbeing.	We will join with others to recognise the significance of traditional lands, waterways and territories as a platform for Māori health and wellbeing.	We will promote kaitiakitanga as a key determinant of whānau health and wellbeing. We will promote environmental protection in Māori housing efforts.
Our High Level Indicators				
Te Tiriti, tino rangatiratanga and equity of outcomes are increasingly demonstrated across system decisions.		Iwi Māori Partnership Boards influence regional and district decisions. Whānau Voice guides design / quality improvement.		System performance targets are set and monitored. Reporting is transparent, accurate, and shows improvement.
<ul style="list-style-type: none"> Whānau health indicators show improvement across all parameters of health Whānau social determinants indicators show improvements We have a relationship with Te Whatu Ora and Manatū Hauora. 	<ul style="list-style-type: none"> Māori health providers include spiritual enhancement as part of their agenda Increased percentage of Māori leadership at every level of health system Pay parity for Māori leadership We have a relationship with the Māori Womens' Welfare League. 	<ul style="list-style-type: none"> The entire Māori health workforce is well immersed in mātauranga Māori Kaupapa Māori funding increases significantly Pay parity for Māori health roles We have an ongoing relationship with National Iwi Chairs Forum. 	<ul style="list-style-type: none"> Te Whatu Ora models of care engage with hauora models and Māori Health Providers We have a relationship with Te Puni Kōkiri. 	<ul style="list-style-type: none"> We have a collaborative relationship with Ministry for the Environment – Manatū Mō Te Taiao, Tupu.nz, and the Ministry of Housing and Development.

Our focus for this year

Our performance framework is in development and will set out the system outcomes for hauora Māori and strategic impacts we seek to achieve through our functions, priority activities and outputs. Our ability to measure impact and behaviour change ensures that we remain on track to achieve equity and improved equitable health outcomes.

Te Aka Whai Ora is a new organisation reporting on its performance for the first time. We have taken an approach that is purposely lean and simple while meeting our requirements. Building Te Aka Whai Ora organisational performance reporting system is a multi-year work programme across the organisation. The following principles will inform the approach to reporting at Te Aka Whai Ora and form the basis of design decisions over the first 12 to 24 months.

Performance and reporting principles

- **Strategically aligned and cohesive** Reporting is anchored in a clear set of strategic objectives and outcomes, which can be tracked down through the organisation. There is a similar way of reporting against all the layers (system, entity, project, etc)
- **Mana enhancing** Organisational performance management is intentionally designed to feed from and into our values and organisational culture. It tells the story of our wins and enables people to do their jobs by facilitating information flow across the business
- **Transparent** Where possible, information and reports are made visible across the organisation to ensure transparency of decisions and visibility across work programmes
- **Lean** Reporting should be as simple, streamlined and self-serviced as possible so people are enabled to do it themselves. Reporting across the Executive Leadership Team, the Board and the Minister is coordinated to minimise duplication of effort and ensure consistency
- **Flexible** Organisational reporting needs to be flexible so it can adapt to new requirements, thinking and expectations as the organisation grows, matures and evolves in how it works with others in the system
- **Output and impact driven** We measure what we will do (outputs) and how well we do it (impact) to deliver better outcomes for Māori

- **Purpose-driven** We don't report for the sake of it. Reporting is designed to add visible value to the business and our audiences, and minimise burden
- **Aligns with the health system** Our reporting is as aligned as possible with the system, in the spirit of waka hourua.

As part of transforming the health system, there will be a need to develop new performance metrics and ways of linking service delivery reporting across the system to inform decision making. New measures will be developed across several areas. Examples include:

- Health service delivery performance
- Outcomes and impacts for Māori population groups
- Technical efficiency
- Consumer engagement to inform practice change
- Five health reform shifts
- National level quality and safety reporting
- Whānau Voice.

Over time, more strategic outcomes measures, potentially based on the World Health Organisation Framework, Pae Ora strategies and their action plan measures will need to be developed. Timing for doing so will depend on progress and delivery of the immediate development priorities.

Our initial integrated performance reporting framework has specific reporting on equity, including against Te Pae Tata – interim New Zealand Health Plan priorities for:

- A strong workforce whānau
- Developing an inclusive leadership and culture
- Equity and improving health outcomes
- Priority Māori populations, including progress against the Māori Health Improvement Plan, and how the health system is improving and measuring equitable health outcomes for other New Zealanders – Pacific peoples, tāngata whaikaha/disabled people.

Throughout the year we will ensure delivery of our core functions as Māori health commissioners, system monitors and policy experts. Our focus this year of designing, building and delivering our core functions and organisational priorities, includes the following elements.

Taking a system approach to performance monitoring

This means we will have:

- An initial system monitoring approach underway while comprehensive monitoring frameworks are co-designed with Manatū Hauora and key stakeholders
- Agreed and documented outcomes, ways of working, processes and reporting templates for system monitoring alongside the Manatū Hauora and Te Puni Kōkiri.

Establishing Iwi Māori Partnership Boards

A new era begins for Iwi Māori Partnership Boards, who will play a vital role in working closely with us and Te Whatu Ora, in the design and delivery of local health services in their regions. Locality commissioning from assessing the health needs of whānau, identifying priorities and monitoring the services provided are also core functions of the Board. This year our performance priorities are:

- Iwi Māori Partnership Boards are **established** and **supported**
- Our **ways of working** together are developed and communicated
- We have a shared understanding of **what success looks like** for Iwi Māori Partnership Boards and localities, and our role in this.

Commissioning and co-commissioning Māori Taurite services

We will develop a new three tier te ao Māori commissioning framework for direct commissioning, co - commissioning with Te Whatu Ora and partnered commissioning collaborating with other social agencies and partners.

The new commissioning framework will allow us to start our investment in the following investment categories:

- **Te ao Māori solutions:** Utilising mātauranga Māori including rongoā Māori services, whānau life course solutions and services, and population health – whānau ora, mauri ora, wai ora
- Taurite services, being hauora services that combine clinical and cultural care which can be delivered by a Māori provider or a non-Māori provider. If delivered by a non-Māori provider, high quality taurite services are delivered in partnerships with Māori.
- Commissioning budget allocated to investment in enabling services, provider innovation and sustainability, data and digital innovation, Māori workforce development, Whānau Voice and Māori innovation
- Visible measurement of commissioning outcomes.

Providing evidence-based policy advice

Under the Pae Ora (Healthy Futures) Act 2022, Te Aka Whai Ora is to provide strategy and policy in partnership with Manatū Hauora to deliver better outcomes for Māori, including advice to Ministers. There is no equivalent provision in legislation in the public service. This means we must chart our parameters for the provision of advice and ensure we have the core capability in place to deliver on the obligation bestowed on the Board and Te Aka Whai Ora.

Our priority for this year will be building our relationships across the health system, and especially in those areas of greatest importance for Māori, such as Manatū Hauora policy teams and Te Whatu Ora teams.

Our next priority is building relationships with external stakeholders who influence change for the social determinants that impact Māori health.

Quality policy is built from solid evidence, data and insights. We are mostly reliant on Manatū Hauora and Te Whatu Ora until we build those functions within the Te Aka Whai Ora Strategy team, for example data, insights and intelligence.

Communications and engagement

We are committed to ensuring:

- Our people have visibility of key information and decisions made
- The Board and Minister have the information they need to make informed and strategic decisions, and they have confidence in us.

Building organisational capability

To implement our strategic outcomes and the key shifts to deliver the benefits of the health reforms, Te Aka Whai Ora must:

- Have **people with the capabilities we need** to deliver our priorities
- Ensure people feel welcomed and supported in their new roles
- Agree **processes and ways of working** across teams and with our partners – so people know where to go to get what they need, we work together effectively to progress cross-cutting pieces of work
- Ensure people **understand the changes** required to implement the target operating model and feel supported through this transition.

Our values guide how we will deliver

These values underpin how we will deliver our outputs and ongoing organisational priorities. They shape the way we work and interact with our partners and service providers.



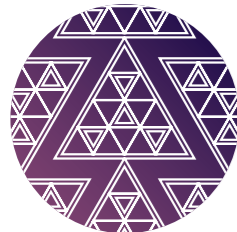
Kotahitanga

A governance culture of moving together with solidarity towards a common purpose.



Manaakitanga

Derives from two words – ‘mana’ and ‘aki.’ Mana is a condition that holds everything in the highest regard. Aki means to uphold or support. Therefore, manaakitanga in this context means a governance culture that is respectful and supportive and does not confuse accountabilities.



Whanaungatanga

Strong transparent governance relationships through respect, integrity, empathy, and commitment to the kaupapa.



Tū maia me mātātaki

Brave, bold, capable, confident decision-makers. Unafraid of free and frank advice. Courageous in the face of challenge.



Tū waatea

Inclusiveness through self-awareness. Open to others' views because we operate in good faith and are willing to be unencumbered by our own experiences.

Measuring our Performance

This section sets out how we will measure our performance for our output classes (the activities that we deliver and invest in) and shows their prospective revenue and expenditure. Output classes create the framework for financial and non-financial reporting. Our output classes provide the Government and Ministers with a way to value the investment in Te Aka Whai Ora. We use them to report how our funding is invested to deliver our strategic outcomes, how our activity is organised and what we will use as performance measures.

Constraints: The measures we have used link activities to our interim strategic outcomes and the interim Government Policy Statement on Health 2022-2024 (iGPS), including the relevant measures in Whakamaua: Māori Action Plan 2020-2025, that will be used for monitoring system progress to achieve equity. They represent the activities and services relating to a small number of key indicators. These are constrained by the availability of data and meaningful baseline information in our first year of operation and reflect the initial year one set up phase.

In the interim, Te Aka Whai Ora will use measures from the iGPS Appendix three: Performance measurement that are directly applicable to Te Aka Whai Ora, Te Pae Tata, Whakamaua: the Māori Health Action Plan 2020-2025, Health

System Indicators, and Vote Health. Other performance measures are in development.

Te Aka Whai Ora is focused on improving equity and outcomes for Māori. These indicators include both outcome and activity measures. Additional narrative information, qualitative and quantitative data will be gathered to inform progress by working with other monitoring agencies including Manatū Hauora, Te Puni Kōkiri, and the Health Quality and Safety Commission.

Our output classes will complement those of Te Whatu Ora, as both organisations align to Te Pae Tata and to the iGPS measures to deliver the outcomes expected.

There is data available at the national system level (by ethnicity, age, gender, and geographic area) to track progress and provide trend information over time.

Te Aka Whai Ora activity in this Statement of Performance Expectations falls under the three output classes. Some activities may not be included as reportable activity.

Output class 1: System performance and outcomes

This output class includes system performance monitoring, reporting, planning, developing strategies, workforce capability and capacity, providing advice, performance, accountability and outcomes frameworks to ensure the system maximises collective impact to deliver on the agreed health outcomes for whānau, hapū, iwi and Māori that will eliminate inequities in health outcomes for Māori. This means our health system is aligned to our vision; we have an agreed understanding of what success looks like with our partners and how we will monitor progress to maximise our collective impact. We will measure and monitor progress in achieving our strategic objectives.

#	What the output is intended to achieve	Measure for assessment of performance (interim in development)	Milestone timeframe
1.1	Laying the foundations for the ongoing success of the health system. <i>(iGPS measure 6.1, in development)</i>	Te Aka Whai Ora is clear about our own and other entities' roles and responsibilities and we are delivering to these <i>(as expressed in our key accountability documents)</i> .	June 2023
1.2	Ensuring our financial sustainability. <i>(iGPS measure 5.1)</i>	Actual expenditure is consistent with that budgeted and there is overall balance in both budgeted and actual revenue to expenditure ratios.	July 2022–2023
1.3	Effective workforce development programmes are being developed. <i>(iGPS measure 4.2. Current Whakamaua measure 2.3)</i>	The Māori Workforce Action Plan is updated. The workforce work programme for the next two years is being developed. Proportion of Māori and other under-represented groups in the regulated and unregulated health workforce, compared with the proportion of the total population.	October 2022 June 2023 Improvement on baseline by June 2023
1.4	Developing the health workforce of the future. <i>(iGPS measure 4.4. Current Whakamaua measure 4.3)</i>	Proportion of Māori in leadership and governance roles across Manatū Hauora, Districts Hauora and other health sector Crown entities.	Improvement on baseline by June 2023

Output class 2: Facilitating mana motuhake

This output class includes developing and sustaining mutual respect and shared understanding of different perspectives, roles, capacity, and capabilities within the system. Developing robust policy and actions which are informed by the voice of Māori that enable Māori to manage their own affairs autonomously. The mechanisms are working with the Iwi Māori Partnership Boards, engagement with Māori providers, other government and national entities, iwi, hapū and other stakeholders. This means plans and strategies accurately reflect Te Aka Whai Ora's vision and are co-designed with Te Whatu Ora, the Iwi Māori Partnership Boards and other key partners. We have engaged with the Iwi Māori Partnership Boards and supported their establishment. The outcomes for Whānau Voice are to be defined once scoping is complete in our first year.

#	What the output is intended to achieve	Measure for assessment of performance (interim in development)	Milestone timeframe
2.1	Scope and begin to prepare and determine the Pae Ora (Healthy Futures) Act 2022 listed strategies.	There is an agreed work programme for the scoping and drafting the suite of strategies.	October 2022
2.2	Initial (two year) plans developed with Te Whatu Ora, and Manatū Hauora.	Report on progress of planning, development and implementation of the following: <ul style="list-style-type: none"> Interim Te Pae Tata 2022– 2024 and other two-year plans New Zealand Health workforce strategy (with Manatū Hauora and Te Whatu Ora) 	June 2023
2.3	Iwi Māori Partnership Boards are well supported. <i>(iGPS 2.4 replacing Whakamaua measure 4.1)</i>	Feedback from the Iwi Māori Partnership Boards on how they are fulfilling their role and whether they are receiving the support they require.	Establish baseline by June 2023
2.4	Whānau Voice is heard and acted upon to advance the Māori health evidence base that contributes to improved Māori health and wellbeing. <i>(Whakamaua Priority 7 Ngā kitenga me ngā taunakitanga Insights and evidence.)</i>	Systems and processes are being put in place in our policy advice and Pae Ora strategies so that Iwi Māori Partnership Boards and the Māori health sector are enabled to access insights, evidence and data, and to use kaupapa Māori insights and evidence to inform and influence decision-making processes.	June 2023

Output class 3. Te ao Māori, mātauranga Māori, and rongoā commissioning (hauora Māori)

This output class includes ensuring resourcing is equitable to achieve health outcomes and the wider aspirations of whānau, hapū, iwi and Māori. It includes workforce rongoā Māori, mātauranga Māori and te ao Māori for direct commissioning, co-commissioning and partnered commissioning to deliver on the aspiration of Pae Ora. This means our commissioning frameworks and processes are in place and operating to support equitable health outcomes, to improve access to and experience of the health system for Māori.

#	What the output is intended to achieve	Measure for assessment of performance (interim in development)	Milestone timeframe
3.1	Commissioning of public, primary and community health services to ensure meaningful options, cultural appropriateness, and choice of services that improve equitable access to and meet the needs of people and their whānau. <i>(iGPS measure 3.1 Current Whakamaua measure 1.3, Health System Indicator)</i>	Commissioning frameworks and work plans are approved by the Board for implementation via: <ul style="list-style-type: none"> Direct commissioning Co-commissioning Partnership commissioning. <p>Note: As part of the New Zealand Health Survey programme, this measure is due to be replaced in 2023 and the iGPS measure definition will be revised.</p> <p>Better primary health care and improving wellbeing through prevention.</p>	June 2023 Improvement on baseline by June 2023
3.2	To ensure equitable access to supports and services. <i>(iGPS measure 3.2, 3.3)</i>	Improving mental wellbeing by providing better access to primary mental health and addiction services. The Planned Care Taskforce, established by Te Whatu Ora and Te Aka Whai Ora, will develop a national plan by September 2022. Deliver tailored population and public health programmes and whānau-based and mātauranga Māori informed service models that enable choice and support whānau ora, mauri ora and wai ora.	Improvement on baseline by June 2023 September 2022 June 2023
3.3	Geographical coverage and utilisation of rongoā Māori services. <i>(iGPS measure 2.3, Current Whakamaua measure 1.2)</i>	Rongoā consultation volumes delivered reported by rongoā providers to Te Aka Whai Ora (in a 12-month period). Funding of rongoā providers (total amount) will be published as a sub-measure of this. Baseline: Whakamaua Dashboard.	June 2023
3.4	Health entity spending on Māori health service providers. <i>(iGPS measure 2.1. Initially this measure will reflect Whakamaua measure 1.1)</i>	For identified Māori health providers, the total service funding received from health funding entities from Vote Health, as a percentage of Vote Health. Baseline: For a 12-month financial year, compared with the average of last five financial years.	June 2023

What we will achieve with the appropriation

Te Aka Whai Ora receives funding through an appropriation within Vote Health.

A range of new health service contracts, and their associated funding have been transferred to Te Aka Whai Ora during 2022/23 from Manatū Hauora and Te Whatu Ora. These updated forecast financial statements reflect those transfers. The following financial information is based on what is known at the time of publication.

Prospective financial performance by output class for the two years ending 30 June 2024

	2022/23 Original Estimate	2022/23 Forecast	2023/24 Plan
		\$000	\$000
System performance and outcomes			
Total Revenue	\$25,143	\$6,841	\$8,742
Total Expenditure	\$25,143	\$6,841	\$8,742
Net Surplus / Deficit	\$0	\$0	\$0
Facilitating mana motuhake			
Total Revenue	\$3,660	\$11,856	\$13,766
Total Expenditure	\$3,660	\$11,856	\$13,766
Net Surplus / Deficit	\$0	\$0	\$0
Te ao Māori, mātauranga Māori, rongoā commissioning (hauora Māori)			
Total Revenue	\$506,522	\$551,525	\$624,080
Total Expenditure	\$506,522	\$484,670	\$690,935
Net Surplus / Deficit	\$0	\$66,855	(\$66,855)
Consolidated Surplus / Deficit	\$0	\$66,855	(\$66,855)

How our performance of the class of outputs will be assessed

Te Aka Whai Ora and Te Whatu Ora will build coherency across our systems, working to a common framework and set of expectations. Te Aka Whai Ora and Te Whatu Ora must give effect to the iGPS and deliver on Te Pae Tata. The Cabinet/Minister's mandated system performance measures are the Health System Indicators. The Treasury provides Vote Health requirements on 'How Performance will be Assessed and End of Year Reporting Requirements Vote Estimates of Appropriation'.

During 2022/23 we will develop our approach to planning and delivering on the iGPS, the guidance provided by Whakamaua: Māori Action Plan 2020–2025, and a draft service level monitoring framework that will be developed with Te Whatu Ora. We will plan and deliver on the actions to further the objectives of Whakamaua as detailed in the iGPS. Our jointly refined measures will be developed and released as needed, as discussed with Manatū Hauora, Te Whatu Ora and with other relevant monitoring agencies.

Te Aka Whai Ora will be monitored by Manatū Hauora and by our auditors at year end. We will submit an annual report at that time that accounts for our activity and documents progress against the deliverables in Te Pae Tata. We hold ourselves accountable to Māori and will work with Iwi Māori Partnership Boards to devise the appropriate feedback mechanisms.

Te Aka Whai Ora draft performance and intervention framework (in development) is discussed in the Statement of Intent 2022 – 2026.

How performance will be assessed

Delivering hauora Māori services (M36) (A21)

Scope of appropriation

This appropriation is limited to developing, implementing and delivering hauora Māori services, supporting the development of hauora Māori providers, developing partnerships with iwi, commissioning taurite (kaupapa Māori) services and other services developed for Māori, and other related services.

What is intended to be achieved with this appropriation

This appropriation is intended to secure the development, implementation and delivery of solutions, hauora Māori services, development of hauora Māori providers, development of partnerships with iwi, commissioning of taurite (kaupapa Māori) services and other services developed for Māori, and other related services.



How our performance will be assessed and end of year reporting requirements

	2022/23
Assessment of performance¹	Budget standard
A service commissioning and co-commissioning plan is in place by 30 June 2023	Achieved
A plan is in place to support the operation of Iwi Māori Partnership Boards	Achieved
Māori provider development and innovation programmes are delivered to agreed standard	Achieved
Manatū Hauora confidence in entity delivery of Whakamaua He Korowai Oranga	Good

Measures have been included to provide a focus on ensuring the Minister's expectations for a high degree of service and system continuity in year one as the system is established. There are several new measures included which focus on system establishment. The estimates measures are a subset of the wider suite of measures entities, that will include the interim Te Pae Tata | interim New Zealand Health Plan and in the relevant Statement of Intent and Statement of Performance Expectations.

End of year performance reporting

This section includes the prospective statements of comprehensive revenue and expenses, cash flow, change in equity and financial position.

In the 2022/23, being the first year of operation, Te Aka Whai Ora is anticipating a surplus as new commissioning activity is planned, procured and committed, with delivery and payment milestones picking up in the 2023/24 financial year

End of year performance information will be reported in the Annual Report of Te Aka Whai Ora.

Prospective statement of comprehensive revenue and expenditure for the years ended 30 June 2023 and 2024

	2022/23 Original Forecast	2022/23 Revised Forecast	2023/24 Forecast
	\$000	\$000	\$000
Income			
Revenue from the Crown	\$535,325	\$565,402	\$644,588
Interest Income		\$4,820	\$2,000
Total Income	\$535,325	\$570,222	\$646,588
Expenditure			
Total Personnel Costs	\$41,280	\$35,920	\$48,000
Board Costs	\$480	\$443	\$450
Commissioning	\$138,481	\$91,157	\$229,826
Primary and Community Contracts (Districts)	\$350,000	\$350,653	\$411,417
Travel & Accommodation	\$1,577	\$1,422	\$1,500
Contractor & Consultancy Costs		\$21,973	\$20,000
Audit Fees		\$250	\$250
Other Costs	\$3,507	\$1,549	\$2,000
Total Expenditure	\$535,325	\$503,367	\$713,443
Net Surplus / Deficit	\$0	\$66,855	(\$66,855)

Prospective statement of cash flow for the years ended 30 June 2023 and 2024

	2022/23 Forecast	2023/24 Forecast
	\$000	\$000
Cash flow from Operating Activities		
Crown Funding Received	\$565,402	\$644,588
Interest Received	\$4,320	\$2,300
Personnel Payments	(\$32,300)	(\$48,000)
Supplier Payments	(\$465,067)	(\$663,743)
GST	\$1,000	-
Net Cash Inflow/(Cash Outflow) from Operating Activities	\$73,355	(\$64,855)
Opening Cash	-	\$73,355
Closing Cash	\$73,355	\$8,500

Prospective statement of changes in equity for the years ended 30 June 2023 and 2024

	2022/23 Forecast	2023/24 Forecast
	\$000	\$000
Equity		
Opening Balance	-	\$66,855
Surplus/(Deficit)	\$66,855	(\$66,855)
Closing Equity Balance	\$66,855	0



Prospective statement of financial position for the years ended 30 June 2023 and 2024

	2022/23 Forecast \$000	2023/24 Forecast \$000
Current Assets		
Cash and Cash Equivalent	\$73,355	\$8,500
Accrued Debtors	\$3,000	\$1,000
Total Current Assets	\$76,355	\$9,500
Current Liabilities		
Accounts Payable Control	(\$300)	(\$300)
Accrued Creditors	(\$4,000)	(\$4,000)
GST	(\$1,000)	(\$1,000)
Payroll Balance Sheet	(\$1,500)	(\$1,500)
Annual Leave Provision	(\$2,500)	(\$2,500)
Other Leave Provision	(\$200)	(\$200)
Total Current Liabilities	(\$9,500)	(\$9,500)
Total Equity	\$66,855	0

Prospective financial information

These prospective financial statements have been prepared in accordance with New Zealand generally accepted accounting practice (NZ GAAP) for public benefit entities. Their purpose is to facilitate consideration by Parliament of the planned performance of Te Aka Whai Ora. The use of the information for other purposes may not be appropriate. Readers are cautioned that actual results are likely to vary from the information presented and that the variation may be material.

Statement of underlying assumptions

The following assumptions have been used in preparing these prospective financial statements:

- Te Aka Whai Ora statutory functions will not change
- Revenue from the Crown of \$565.402 million will be available for the 2022 /23 year
- Being the first year of operation, Te Aka Whai Ora is anticipating a surplus as new commissioning activity is planned, procured and committed, with some delivery and payment milestones expected in the 2023/24 financial year
- There will be no unexpected external events (such as natural disasters) that will require significant operating or capital expenditure to be incurred.



Statement of accounting policies

Reporting entity

The interim Māori Health Authority was established in September 2021 to prepare the creation of Te Aka Whai Ora. Te Aka Whai Ora is an independent statutory entity established by the Pae Ora (Healthy Futures Act) 2022 and governed under the Crown Entities Act 2004. Te Aka Whai Ora is domiciled in New Zealand. As such, the Te Aka Whai Ora ultimate parent is the New Zealand Crown.

Te Aka Whai Ora functions and responsibilities are set out in the Pae Ora (Healthy Futures) Act 2022. Te Aka Whai Ora is responsible for ensuring the New Zealand health system works well for Māori, in partnership with Te Whatu Ora through Te Pae Tata, in response to the iGPS.

Basis of preparation

The forecast financial statements have been adapted to comply with NZ GAAP. The preparation of forecast financial statements in conformity with NZ international financial reporting standards requires judgements, estimates, and assumptions that affect the application of policies and reported amounts of assets and liabilities, income, and expenditure.

Accounting policies

The accounting policies outlined will be applied for the next year when reporting in terms of section 154 of the Crown Entities Act 2004 and will be in a format consistent with NZ GAAP.

The following accounting policies, which significantly affect the measurement of financial performance and of financial position, have been consistently applied.

Revenue

Te Aka Whai Ora is funded through revenue received from the Crown, that is restricted in its use for the purpose of Te Aka Whai Ora meeting its objectives as specified in this Statement of Performance Expectations. Revenue from the Crown is recognised as revenue when earned and is reported in the financial period to which it relates.

Goods and services tax (GST)

All items in the financial statements are stated as exclusive of GST, except receivables and payables, which are stated as GST inclusive.

Taxation

Te Aka Whai Ora is a public authority in terms of the Income Tax Act 2004 and, consequently, is exempt from income tax.

Property, plant, and equipment

Property, plant, and equipment asset classes consist of computers, furniture and fittings, and office equipment.

- Property, plant, and equipment are shown at cost, less any accumulated depreciation and impairment losses
- The cost of an item of property, plant, and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to Te Aka Whai Ora and the cost of the item can be measured reliably
- Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are included in the prospective statement of financial performance
- Costs incurred after initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to Te Aka Whai Ora and the cost of the item can be measured reliably
- The costs of day-to-day servicing of property, plant, and equipment are recognised in the prospective statement of financial performance as they are incurred.

Depreciation

Depreciation is provided using the straight-line (SL) basis at rates that will write-off the cost (or valuation) of the assets to their estimated residual values over their Statement of Performance Expectations 2022/23 useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated, as follows:

- Computers – three years 33% SL
- Office equipment – five years 20% SL
- Furniture and fittings – five years 20% SL
- Intangible assets
- Software acquisition:
 - Acquired computer software licences are capitalised based on the costs incurred to acquire and bring to use the specific software
 - Costs associated with maintaining computer software are recognised as an expense when incurred
 - Costs associated with developing and maintaining the Te Aka Whai Ora website are recognised as an expense when incurred.

Amortisation

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

- The amortisation charge for each period is recognised in the prospective
- Statement of financial performance
- The useful lives and associated amortisation rates of major classes of intangible assets have been estimated, as follows:
 - Acquired computer software – three years 33% SL.

Operating leases

Leases that do not transfer substantially all the risks and rewards incidental to ownership of an asset to Te Aka Whai Ora are classified as operating leases. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the term of the lease in the prospective statement of financial performance.

Financial instruments

Te Aka Whai Ora is a party to financial instruments as part of its normal operations. These financial instruments include bank accounts, short-term deposits, accounts receivable, and accounts payable. All financial instruments are recognised in the prospective statement of financial position and all revenue and expenses in relation to financial instruments are recognised in the prospective statement of comprehensive income. All financial instruments are shown at their estimated fair value.

Accounts receivable

Accounts receivable are stated at their estimated realisable value after providing for doubtful and uncollectable debts.

Employee entitlements

Provision is made in respect of employees' annual leave. The provision is calculated on current rates of pay and expected to settle within 12 months of reporting date (or approval gained to carry forward leave) and is measured at nominal values on an actual entitlement basis at current rate of pay.



Appendices

Glossary of terms

For the purposes of this Statement of Intent, the following terms are explained.

TERM	DEFINITION
Hauora Māori	The health of Māori that includes four dimensions of hauora: taha tinana (physical well-being / health), taha hinengaro (mental and emotional well-being / self-confidence), taha whānau (social well-being / self-esteem) and taha wairua (spiritual well-being / personal beliefs).
iGPS	Interim Government Policy Statement
Kaimahi	Worker / workers / the workforce
Ngā kaimahi o te rāngai hauora Māori	Māori health workforce
Kaiāwhina	Assistant, helper
Kaupapa Māori	The knowledge, attitudes and values that are inherently Māori as held and followed by hapū and iwi. This is synonymously linked to mātauranga Māori and underpinned by Te Tiriti o Waitangi, self-determination, cultural validity, culturally preferred teaching, socioeconomic mediation of Māori disadvantage, whānau connections, collective aspirations, and respectful relationships underpinned by equality and reciprocity.
Kaupapa Māori services	Services run by Māori service providers that employ predominantly Māori staff, that hold values, principles and plans that originate from whānau, hapū, iwi or hāpori Māori as action foundations. These services can be provided to Māori and non-Māori recipients.
Mokopuna	Grandchildren, grandchild - child or grandchild of a son, daughter, nephew, niece, etc.
Mana motuhake	Enabling the right for Māori to be Māori (Māori self-determination); to exercise their authority over their lives, and to live on Māori terms and according to Māori philosophies, values and practices including tikanga Māori. Mana motuhake is a Te Aka Whai Ora strategic objective and one of the ways we realise tino rangatiratanga.
Mana whenua	Customary authority exercised by an iwi or hapū in an identified area.
Mātauranga Māori	Mātauranga Māori reflects unique bodies of Māori knowledge that are based on Māori teachings and traditions (passed down through the generations). They stand alone as a construct to retain their authenticity. Mātauranga Māori refers not only to the bodies of knowledge but also to the Māori ways of knowing. Mātauranga is determined by each iwi and hapū and as such, there is no single definition.

TERM	DEFINITION
Manatū Hauora	Ministry of Health
Māuiuitanga taumaha	Chronic health conditions
Rongoā	A traditional Māori wellbeing and healing practice grounded in te ao Māori comprising physical, spiritual and environmental therapies (e.g., mirimiri, rongoā rakau, romiromi).
Tangata whenua	People of the land. In reference to a particular place, it means the iwi or hapū that has mana whenua over the area.
Taurite services	These are services that combine clinical and cultural care. They can be delivered by a Māori provider or a non-Māori provider. If delivered by a non-Māori provider, high quality taurite services are delivered in partnerships with Māori.
Te Aho o Te Kahu	Cancer Control Agency
Te ao hurihuri	The changing, modern world
Te ao Māori	Māori world view
Te ao Māori solutions	These provide for Māori world view delivery responses that are built using mātauranga Māori principles and values of kaupapa Māori.
Te Hiringa Mahara	The Mental Health and Wellbeing Commission
Te Pae Tata	The interim New Zealand Health Plan that has a currency of two years until 30 June 2024.
Te Puni Kōkiri	The Government's principal policy advisor on Māori wellbeing and development. This government department leads the development and monitoring of how well public services perform to ensure that whānau Māori are thriving across Aotearoa.
Te Tiriti o Waitangi	The Treaty of Waitangi/Te Tiriti o Waitangi has two texts: one in te reo Māori and one in English. The health system is committed to fulfilling the special relationship between Māori and the Crown under Te Tiriti o Waitangi.
Te Whatu Ora	Te Whatu Ora - Health New Zealand manages all publicly funded health services, including hospital and specialist services, and primary and community care. It has assumed the operational functions of Manatū Hauora - Ministry of Health, such as managing national contracts. It is responsible for improving services and outcomes across the health system.

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