

# Takutai Moana Financial Assistance Scheme

Activity Workstream: Reasonable cost guidance and activities

From 1 July 2025

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## Purpose

The Takutai Moana Financial Assistance Scheme (the Scheme) contributes to the costs incurred by applicants seeking recognition of customary interests under the Takutai Moana Act 2011 or Ngā Rohe Moana o Ngā Hapū o Ngāti Porou Act 2019 (the Act). The purpose of this document is to provide a Reasonable Cost Guidance for the Activity workstream.

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## Contact Takutai Moana Funding Team

To ensure the ongoing financial sustainability of the Scheme, Te Tari Whakatau may be required to reconsider and update the policy outlined in the guidance. Notifications of changes to the policy will be made in advance of their coming into effect.

FundingTakutai@whakatau.govt.nz or call 0800 866 222, option 1

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## Funding Workstreams

This guidance is for Activity Workstream costs. In addition to Activity Workstream funding, applicants may be eligible for Court Workstream and/or Collaboration Workstream funding.

Activity funding supports applicants to progress their application through either the High Court or Crown Engagement pathways.

- Eligible applicants may receive up to \$458,000 in Activity Workstream funding over the lifetime of their application.
- The Activity Workstream is divided into four sub-workstreams, all of which are expected to feature in a complete application:
  - Administration
  - Relationship
  - Research
  - Recognition

**Note:** Legal costs are expected across all four sub-workstreams.

### Court Workstream

Court funding covers additional work required to directly prepare for and participate in court proceedings related to a Takutai Moana application. Refer to the [Court Workstream Guidelines](#) for further detail.

### Collaboration Workstream

Collaboration funding supports joint efforts between multiple applicants where costs cannot be reasonably or equitably split. Refer to the [Collaboration Workstream Guidelines](#) for further detail.

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## Activity Workstream Funding for 2025/26 financial year

Activity Workstream funding in 2025/26 will be prioritised for applicants who meet the following criteria:

- High Court applicants with a hearing scheduled during the 2025/26 or 2026/27 financial years; or
- Crown Engagement applicants who are considered close to determination in either the 2025/26 or 2026/27 financial years.

### Funding for time sensitive mahi

Activity funding may also be available to any applicant where the work is considered **time sensitive**. This includes, but is not limited to:

- Seasonally dependent mahi (e.g. coastal site visits or fieldwork).
- Collection of evidence from kaumātua or kuia; or
- Other urgent tasks where delay would risk prejudice to the applicant's case.

Time-sensitive funding is considered on a case-by-case basis and must be pre-approved through a Budgeted Workplan submitted to the Takutai Moana funding team.

*Even if you do not meet the criteria to be prioritised for Activity funding this financial year, you may still be eligible for time sensitive mahi. Please note these costs will come from your Activity Workstream balance.*

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## How to access Activity Workstream funding for 2025/26 financial year

All Activity Workstream costs must be agreed in writing by Te Tari Whakatau *before* they are incurred or submitted for reimbursement.

To access and be reimbursed for eligible costs, applicants must follow the process below:

### 1. Submit a Budgeted Workplan

Applicants must prepare and submit a Budgeted Workplan for the 2025/26 financial year. This must cover planned work to be undertaken between 1 July 2025 and 30 June 2026.

**Note:** Costs incurred outside of an approved Budgeted Workplan will **not** be funded.

### 2. Submit a Reimbursement Request

Once the Budgeted Workplan has been approved, applicants may request reimbursement by submitting:

- A completed [Activity Funding Request Form](#), and
- Supporting documentation, which must include:
  - Invoices, itemised timesheets, and receipts for disbursements.
  - Itemised timesheets for roles such as legal counsel, project administrators, and project managers. These must include:
    - Date of mahi completed
    - Description of work performed
    - Hours worked
    - Hourly rate, reflective of the role performed

**Note:** It is not standard practice for historians or researchers to maintain detailed hourly timesheets, as their work is usually milestone-based. For these roles, a detailed invoice showing the hourly rate and number of hours worked is acceptable in place of timesheets.

An example of an itemised timesheet is available [here](#).

Failure to provide adequately detailed timesheets may result in a **decline of payment**. The Funding team must be able to clearly assess what work was undertaken before reimbursement can be approved.

## Activity Workstream Costs – Fair and Reasonable Expenditure

All expenditure claimed must be eligible, progress a Takutai Moana application; and be considered fair and reasonable.

Activity Workstream tasks that help to progress an application might include (refer to tables below):

- Table 1: Legal advice - we expect legal counsel may take a role in developing strategy to help their client achieve determination
- Table 2: Gathering and preparing evidence and/or carrying out historical research
- Table 3: Project administrator or project management costs
- Table 4: Travel time
- Table 5: Disbursements
- Table 6: A non-exhaustive list of Activity Workstream tasks that are covered by the Scheme
- Table 7: A list of tasks *excluded* from the Scheme can be found in Table 7 of this document.

### Hourly rates:

The Scheme provides reimbursement for time and attendance at the hourly rates outlined in the following tables. It is expected work carried out is charged at the appropriate level and/or rate for the task, not necessarily by the highest rate associated with the normal role or title of the person doing the work.

Rates in this guidance are based on a combination of current\* Legal Aid rates (FC3 and FC2), consideration of market rates and government expenditure policies for matters such as travel and accommodation.

\*Current as of 1 July 2025

### Activities or rates not listed in this guidance:

Rates or hours that fall outside of these guidelines require pre-approval from the Funding Team as part of the Budgeted Workplan before expenses are committed (e.g. contract for services signed with a third party).

Table 1: Legal Counsel Roles and Hourly Rates	
Job Level	Hourly rate (excl GST)
Senior Associate/ Senior Solicitor/ Barrister/ Director (a person with at least 9 complete years of litigation experience)	<ul style="list-style-type: none"><li>• High Court or general legal work - \$167.00</li></ul>
Solicitor/Associate (a person with 4 and up to 9 years of litigation experience)	<ul style="list-style-type: none"><li>• High Court or general legal work - \$150.00</li></ul>
Junior (including law clerk, paralegal)	<ul style="list-style-type: none"><li>• High Court or general legal work- \$134.00</li></ul>
Admin Personnel (providing administrative services and support to Counsel in preparation for and during a hearing)	<ul style="list-style-type: none"><li>• High Court or general legal work - \$75.00</li></ul>

Table 2: Research Roles and Hourly Rates		
Role	Hourly rate (excl. GST)	Role description
<b>Historian</b>		
Senior	Up to \$150	<p>Senior historians will:</p> <ul style="list-style-type: none"> <li>• Conduct research and analysis by obtaining historical data from various sources.</li> <li>• Assess the authenticity of that data.</li> <li>• Undertake analysis and produce a final report to support an application.</li> <li>• Gather and collate data from books and archives.</li> <li>• Trace historical events to assess accuracy of personal accounts.</li> <li>• Conduct interviews to obtain personal accounts</li> </ul>
Assistant	Up to \$50	<p>The assistant historian will:</p> <ul style="list-style-type: none"> <li>• Assist the senior historian with gathering information from various sources (books, articles, fieldwork, etc.)</li> <li>• Prepare report content.</li> <li>• Conduct an initial assessment of archives, reports, personal accounts before submission to the senior historian.</li> <li>• Undertake the administrative side of things such as setting up hui.</li> <li>• Undertake the initial assessment of an account to note its validity and advise the historian on initial findings.</li> <li>• Collate data obtained from various sources to ensure that the senior historian has all the information at hand to conduct analysis</li> </ul>
<b>Researcher</b>		
Senior	Up to \$150	<p>A senior researcher will:</p> <ul style="list-style-type: none"> <li>• Lead the engagement with different stakeholders and obtain their account of information.</li> <li>• Gather data and undertake a comparison of different resources to ensure accuracy of the final report to support the application.</li> <li>• Lead the research strategy.</li> <li>• Develop the research plan.</li> <li>• Undertake and conduct analysis on the material obtained.</li> <li>• Produce reports and outputs</li> </ul>
Assistant	Up to \$50	<p>An assistant researcher will:</p> <ul style="list-style-type: none"> <li>• Support the senior researcher's work through data collection, fieldwork and collation of documents.</li> <li>• Provide support for research and evaluation activities, including drafting reports.</li> <li>• Verification of the material obtained for senior researcher analysis.</li> <li>• Initial report drafting</li> <li>• Undertake initial assessment of materials to assess validity for senior researcher use</li> </ul>

Table 3: Project Management Roles and Hourly Rates		
Role	Hourly Rate (excl. GST)	Role Description
Project Manager	\$100-\$150	<p>Tasked to plan, execute and oversee the project, project managers will:</p> <ul style="list-style-type: none"> <li>Track milestones and timelines to ensure deadlines are met.</li> <li>Manage and monitor project administration, planning, budgeting, timesheets, reporting and meeting deliverables.</li> <li>Oversee the entire project to ensure all parties are carrying out their work in accordance with the project plan.</li> <li>Manage project scope and cost.</li> <li>Manage relationships with other applicant project management teams.</li> <li>Set up and run hui.</li> <li>Contact witnesses to liaise and produce accounts.</li> <li>Record action points from meetings.</li> <li>Liaise with Te Tari Whakatau on a range of matters to ensure timeliness and efficiency</li> </ul>
Project Administrator	\$45-\$75	<p>Supporting the project manager to oversee the project, coordinators or administrators will:</p> <ul style="list-style-type: none"> <li>Set up teleconferences between parties.</li> <li>Collate and file documentation.</li> <li>Ensure invoices and documents are submitted on time.</li> <li>Manage an effective triage system of requests.</li> <li>Take notes or minutes</li> </ul>

Table 4: Travel time – traveling to attend hui, for research purposes, etc.	
Roles eligible to claim travel time in Activity workstream	Hourly rate (excl GST)
<ul style="list-style-type: none"> <li>Project Manager</li> <li>Project Administrator</li> <li>Historian</li> <li>Researcher</li> <li>Legal counsel</li> </ul>	Maximum of \$63 per hour (excluding GST)
<p>Ineligible travel time costs:</p> <ul style="list-style-type: none"> <li>Travel to a usual place of work.</li> <li>Travel where the return travel time is less than one hour, or the return distance is less than 50km.</li> <li>Walking time</li> </ul>	

Table 5: Disbursements	
Travel expenses	
<p>The Scheme covers travel-related disbursement costs out of the Activity workstream for:</p> <ul style="list-style-type: none"> <li>Research or evidence gathering trips.</li> <li>Travel to attend hui</li> </ul>	
Eligible travel disbursements	How to claim
<ul style="list-style-type: none"> <li>Rental and petrol costs of vehicle appropriate for the required travel</li> <li>Parking costs where travel to a venue other than a normal place of work is needed.</li> <li>Taxis/rideshares where needed.</li> <li>Public transport as needed.</li> <li>Flights as needed.</li> </ul>	<p><b>How to claim travel expenses:</b> For all travel expenses (excluding mileage), an itemized receipt is required to support the request (please note an eftpos receipt is not sufficient).</p> <p><b>How to claim mileage:</b> Mileage can be included in invoiced expenses, but must be clearly recorded as mileage and include the following details: departing and arrival locations,</p>

<ul style="list-style-type: none"> <li>For a support person for active participants attending a hui. This must be agreed with the Funding Team in advance.</li> <li>Mileage at standard IRD rates for travel by private vehicle</li> </ul>			who was traveling, reason for travel and number of kilometers claimed
<b>Ineligible travel expenses:</b> <ul style="list-style-type: none"> <li>Fines or penalties received while driving either a private or a hire vehicle.</li> <li>Any insurance excess payable in the event of an insurance claim</li> <li>Overseas flights</li> <li>GST on mileage</li> <li>Priority seating, re-booking of flights and carbon offset fees</li> </ul>			
<b>Accommodation and kai</b>			
<b>Eligible accommodation and kai disbursements</b>			<b>How to claim</b>
<ul style="list-style-type: none"> <li>Overnight travel required: a maximum amount of \$275.75 (excluding GST)/ \$317.39 (including GST) per person per day is available to reimburse accommodation and kai costs.</li> <li>Overnight travel <i>not</i> required: a maximum amount of \$100.00 (excluding GST) / \$115.00 (including GST) per day is available to reimburse meal costs.</li> </ul>			<b>How to claim these expenses:</b> For all accommodation and kai costs: <ul style="list-style-type: none"> <li>Sufficient and/or itemised receipts are required (please note an eftpos receipt is not sufficient).</li> </ul> Where a receipt relates to more than one expense (e.g. a supermarket shop, accommodation or meal for two eligible individuals), appropriate detail must be provided for clarity such as: <ul style="list-style-type: none"> <li>How many people - including their name and role.</li> <li>The amount claimed (if less than the total receipt), and/or the days it covers in the case of multiple meals.</li> </ul>
<ul style="list-style-type: none"> <li>Staying with family or friends: if 'informal' accommodation is used, the Financial Assistance Scheme covers koha of up to \$50 per night per witness towards kai/accommodation costs.</li> </ul>			<b>How to claim these expenses:</b> Please provide the details of: <ul style="list-style-type: none"> <li>Who the koha is going to</li> <li>Who is staying</li> <li>Dates and location of stay</li> </ul> Use of pre-paid cards is permitted, with a receipt provided as proof. The koha (and related transaction fees if applicable) can be claimed as a disbursement and must be within the accommodation and kai guidelines as above.
<b>Ineligible accommodation and kai costs:</b> <ul style="list-style-type: none"> <li>Alcohol, minibar or room service costs</li> <li>Any other non-accommodation or kai costs (room service, gym or spa service, valet parking, etc.)</li> </ul>			
<b>Hui expenses</b>			
<b>Eligible expenses related to hui, meetings or wānanga</b>			<b>How to claim</b>
<ul style="list-style-type: none"> <li>Hire cost for a venue.</li> <li>Travel time and expenses for up to three representatives to attend – see travel time (table 4) and travel expenses (table 5) for detail.</li> <li>Catering costs – see below</li> </ul>			<b>How to claim venue expenses:</b> A sufficient receipt with clarity on what is being requested. <b>How to claim travel expenses:</b> see travel time (table 4) and travel expenses (table 5) for detail
<b>Length</b>	<b>Type of catering</b>	<b>Max cost per head (excluding GST)</b>	<b>How to claim catering expenses:</b> A sufficient receipt and/or description is required detailing. <ul style="list-style-type: none"> <li>Date/location of hui.</li> <li>Number of attendees catering is for</li> </ul>
0-2 hours	Hot drinks and biscuits	\$5	
2-4 hours	Morning or afternoon tea	\$10	
4-8 hours	Lunch or dinner	\$20	
Multi day	As needed	\$55/day	

<b>Ineligible hui expenses:</b> <ul style="list-style-type: none"> <li>• Alcohol</li> <li>• Travel costs for more than three representatives to attend a hui</li> </ul>	
<b>Miscellaneous</b>	
<b>Eligible expenses</b>	<b>How to claim</b>
<ul style="list-style-type: none"> <li>• Koha – the Scheme covers koha that you may give in the process of progressing your Takutai Moana application, such as for witness' giving evidence</li> </ul>	<b>How to claim koha:</b> Any koha must be within the Scheme's guidelines. Details of koha should include: <ul style="list-style-type: none"> <li>• Person receiving koha and reasoning</li> <li>• Receipt if applicable</li> </ul>
<ul style="list-style-type: none"> <li>• Printing of documents – up to \$0.10 per page excluding GST/ \$0.12 including GST</li> </ul>	<b>How to claim printing expenses:</b> Sufficient proof in the form of a receipt is required for printing. If done in-house, the number of pages printed is required.

**Table 6: Non-exhaustive list of eligible tasks in the Activity Workstream**

<b>Administration</b> The following describes a range of funded administrative activities and costs associated with progressing your Takutai Moana application.	<b>Who?</b> This column provides guidance on who would normally carry out this activity
Communicating with the applicant group about application progress (e.g. reporting on progress of project plan/activities under project plan)	Project manager/administrator
Managing travel, accommodation and venue bookings as needed for application related meetings/court hearings etc.	Administrator
Preparing project plans and budgets	Project manager/administrator
Organising meetings with Te Tari Whakatau (including venue/travel costs)	Administrator
Appointing, contracting and managing historians, researchers etc. including ongoing meetings, phone calls etc.	Project manager/administrator
Time to plan for formal hui	Project manager/administrator
General legal advice needed to progress application	Lawyer
Meetings/discussions with Te Tari Whakatau about funding, other than initial meeting about how the group can be funded	Multiple
Finance administration (e.g. claiming funding from Te Tari Whakatau (only if billed by a third party for the service)	Project manager/administrator
Develop strategy to reach determination	Lawyer
<b>Relationships</b> Internal and external relationships are critical to progressing an application and the Scheme covers the costs incurred to maintain these. The reasonable costs guidance should be considered when planning relationships activity or claiming any costs in this workstream.	<b>Who?</b> This column provides guidance on who would normally carry out this activity
Actual costs of formal hui (venue, catering, travel, accommodation etc.)	
Professional facilitator costs if needed	Professional facilitator
Time for experts to attend hui, including project manager (e.g. historian, researcher, lawyer)	Multiple
Actual costs for experts to attend hui (travel, accommodation etc.)	
Actual costs associated with advertising hui	
<b>Research</b> Research is a critical part of an application and to being able to meet the PCR tests under the Takutai Moana Act (i.e. proving the applicant group has customary interests in the application area that	<b>Who?</b> This column provides guidance on who would normally carry out this activity

have been exercised since 1840, without substantial interruption and in accordance with tikanga. This includes information about contemporary use and occupation). Costs associated with this research can be reimbursed.	
Reviewing Crown research reports (only relevant to Crown Engagement pathway)	Historian/researcher
Supporting/assisting researcher/historian by reviewing documents	Project manager/coordinator
Historical research – time to undertake research (e.g. site visits (including actual costs of site visits))	Historian/researcher
Historical research – time to write, produce and print final reports	Historian/researcher
Actual costs of producing final reports (e.g. printing, binding)	Actual and Reasonable
Other costs associated with research (e.g. travel, accommodation etc.)	With the guidelines
Traditional evidence gathering – time and associated costs	Researcher
Undertaking research interviews	Researcher/lawyer/legal executive
Reviewing third-party evidence	Lawyer
Liaising, obtaining and reviewing expert witness reports	Multiple
Translation costs – te reo Māori to English only	Translator
Producing maps	Cartographer/GIS expert
<b>Recognition</b> Once an application has been determined, either by the High Court or by the Minister, there are a number of steps to recognise that determination. The following tasks relating to recognition of PCR or CMT are covered by the Scheme. Note: once PCR/CMT has been determined and formalised, there is no further funding available. Activities relating to exercising the rights conferred by the determination are not funded.	<b>Who?</b> This column provides guidance on who would normally carry out this activity
Establishing an entity to hold PCR/CMT if needed	Project manager/coordinator
Finalising the recognition agreement	Project manager/coordinator
Legal advice and activity relating to recognition processes (e.g. reading judgments, communicating with applicant group (etc.))	Lawyer
Communicating outcome of court processes to applicant group	Lawyer
Drafting recognition order	Lawyer
Establishing a trust or entity to hold CMT	Lawyer
<b>Ineligible Recognition mahi:</b> Tasks undertaken in relation to exercising rights and obligations of a CMT group or PCR/PCA group, for example: <ul style="list-style-type: none"> <li>• Working with regional/district/city councils</li> <li>• Preparing planning documents</li> <li>• Exercising RMA permission right</li> <li>• Exercising conservation permission right</li> <li>• Responding to coastal policy statements</li> </ul>	



**Table 7: Excluded tasks**

**The following tasks/costs are not covered by the Activity Workstream of the Scheme:**

- General legal advice that does not directly progress the application – such as general updates or background discussions with legal counsel. .
- Capital costs (e.g. computers, printers, binders, office furniture)
- General office costs (overheads) (e.g. power, phone, broadband, equipment leasing, IT, office consumables, including costs incurred at home or administration fees)
- Monitoring and responding to RMA consent applications in the application area.
- Applicant attendance or travel/accommodation costs for hui, unless attending in another capacity such as project manager or researcher
- Attending site visits – time for applicant group members to accompany expert – only the expert is funded.
- Applicant receiving training on Kōrero Takutai to support map production.
- Translation costs – English to Te Reo Māori
- Travel, accommodation, attendance at general Takutai Moana information hui (e.g. an engagement or funding information roadshow)
- Lawyer or applicant time to comment on Te Tari Whakatau policy changes (eg engagement strategy/funding scheme)