

Takutai Moana Financial Assistance Scheme

Activity Workstream: Reasonable cost guidance and activities

From 1 July 2026 to 30 June 2027

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 outline which costs are reimbursable under the Scheme and sets out the process for seeking reimbursement.

Funding Workstreams

This guidance is for Activity Workstream costs. Two other funding workstreams are available, the Court Workstream and Collaboration Workstream.

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

- 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 scheduled 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 on the Proposal Form for further detail.

Activity Workstream Funding for 2026/27 Financial Year - 1 July 2026 to 30 June 2027

Activity Workstream funding in 2026/27 will be prioritised for applicants who meet the following criteria:

- High Court applicants with a hearing scheduled in the 2026/27 or 2027/28 financial years; or
- Crown Engagement applicants who are considered close to determination in either the 2026/27 or 2027/28 financial years.

Funding for time-sensitive mahi

Activity funding may 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); or
- Collection of evidence from kaumātua or kuia; or
- Other urgent tasks where delay would risk prejudice to the applicant's case; or
- Administration costs to support approved Activity and/or Court Workstream time-sensitive mahi.

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, along with context as to why the mahi is considered time sensitive.

Note: 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 funding. Please note that these costs will come from your Activity Workstream balance.

How to Access Activity Workstream Funding for the 2026/27 Financial Year

All Activity Workstream costs must receive written approval from Te Tari Whakatau **before** they are incurred or submitted for reimbursement. Before incurring any costs, applicants must follow the process below:

1. Submit a Budgeted Workplan

Applicants must prepare and submit a Budgeted Workplan for the 2026/27 financial year. This must cover planned work to be undertaken between 1 July 2026 and 30 June 2027. Costs incurred outside of an approved Budgeted Workplan are **not** eligible for reimbursement.

To assist you in preparing your Budgeted Workplans, we have template options on our website.

Note: If the Budgeted Workplan is submitted by legal counsel, please ensure the applicant is included in the email along with their endorsement.

2. Submit a Reimbursement Request

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

- A completed 2026/27 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 tasks performed
 - Hours worked per day
 - Hourly rate, reflective of the role performed

An example of an itemised timesheet is available on our website.

If the Reimbursement Request is not being submitted by the applicant, please ensure the applicant is included in the email along with their endorsement.

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.

The Funding Team requires sufficient information to assess the work undertaken. Failure to provide adequately detailed timesheets may result in a **decline of payment**.

Activity Workstream Costs – Eligible Expenditure

All expenditure claimed must be eligible under the scheme, relate to progressing a Takutai Moana application; and represent reasonable costs. Common eligible costs and reasonable rates for each cost category are set out below:

- Table 1: Legal advice - we expect legal counsel may take a role in developing strategy to help their client achieve determination
- Table 2: Historian and researcher costs
- 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 maximum rates below.

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 2026

Note: Rates or activities that fall outside of these guidelines or are not listed in these guidelines require pre-approval from the Funding Team before being included in a Budgeted Workplan process and before expenses are committed (e.g. contract for services signed with a third party).

Types of expenditures

The following tables give an overview of the roles and types of eligible tasks that are expected in order to reach determination.

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)	• High Court or general legal work- \$167.00
Solicitor/Associate (a person with 4 and up to 9 years of litigation experience)	• High Court or general legal work - \$150.00
Junior (including law clerk, paralegal)	• High Court or general legal work- \$134.00
Admin Personnel (providing administrative services and support to Counsel in preparation for and during a hearing)	• High Court or general legal work- \$75.00

Table 2: Historian and Research Roles		
Role	Hourly rate (excl GST)	Role description
Senior historian	Up to \$150	A senior historian will: • Conduct research and analysis by obtaining historical data from various sources • Assess the reliability and relevance of source material • Gather and collate data from written, visual, oral, physical and other sources • Analyse and compare historical and oral sources • Conduct interviews to obtain personal accounts • Undertake analysis and preparation of source material to support an applicant which may include a final report
Assistant historian	Up to \$50	An assistant historian will: • Assist the senior historian with information gathering • Prepare source material for collation • Conduct an initial assessment of sources for submission to the senior historian • Undertake the administrative side of things such as setting up hui • Undertake an initial review of source material for consideration by the senior historian • Collate data obtained from various sources to ensure that the senior historian has all the information at hand to conduct analysis
Senior researcher	Up to \$150	A senior researcher will: • Lead the engagement with different stakeholders and obtain their account of information • Gather data and undertake a comparison of different resources to ensure accuracy of the final report to support the application • Lead the research strategy • Develop the research plan • Undertake and conduct analysis on the material obtained • Produce reports and outputs
Assistant researcher	Up to \$50	An assistant researcher will: • Support the senior researcher's work through data collection, fieldwork and collation of documents • Provide support for research and evaluation activities, including drafting reports. • Verification of the material obtained for senior researcher analysis • Initial report drafting • Undertake an initial review of materials to support further analysis

Table 3: Project Management Roles		
Role	Hourly Rate (excl GST)	Role Description
Project Manager	\$100-\$150	Tasked to plan, execute and oversee the project including: • Track milestones and timelines to ensure deadlines are met • Manage and monitor project administration, planning, budgeting, timesheets, reporting and meeting deliverables • Oversee the entire project to ensure all parties are carrying out their work in accordance with the project plan • Manage project scope and cost • Manage relationships with other applicant project management teams • Set up and run hui • Contact witnesses to liaise and produce accounts • Record action points from meetings • Liaise with Te Tari Whakatau on a range of matters to ensure timeliness and efficiency
Project Administrator (If required)	\$45-\$75	Supporting the project manager to oversee the project, coordinators or administrators including: • Set up teleconferences between parties • Collate and file documentation • Ensure invoices and documents are submitted on time • Take notes or minutes

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)
• Project Manager • Project Administrator • Historian • Researcher • Legal counsel	Maximum of \$63 per hour (excl GST)
Ineligible travel time costs: • Travel to a usual place of work • Travel where the return travel time is less than one hour, or the return distance is less than 50km • Walking time	

Table 5: Disbursements	
Travel expenses	
The Scheme covers travel-related disbursement costs out of the Activity workstream for: - Research or evidence gathering trips - Travel to attend hui for the purposes of mahi funded by the Activity workstream Note: Travel-related disbursements are generally approved for project team members	
Eligible travel disbursements	How to claim
- Rental and petrol costs of vehicle appropriate for the required travel - Parking costs where travel to a venue other than a normal place of work is needed - Taxis/rideshares as needed - Public transport as needed - Flights as needed - For a support person for active participants attending a hui. This must be agreed with the Funding Team in advance - Mileage at standard IRD rates for travel by private vehicle	How to claim travel expenses: For all travel expenses (excluding mileage), an itemized receipt is required to support the request (please note an eftpos receipt is not sufficient). How to claim mileage: Mileage can be included in invoiced expenses but must be clearly recorded as mileage and include the following details: departing and arrival locations, who was traveling, reason for travel and the number of kilometers claimed.
Ineligible travel expenses: - Fines or penalties received while driving either a private or a hire vehicle - Any insurance excess payable in the event of an insurance claim - Overseas flights (without prior approval) - GST on mileage - Priority seating, re-booking of flights and carbon offset fees	
Accommodation and kai	
Eligible accommodation and kai disbursements	How to claim
Overnight travel required: a maximum amount of \$275.75 (excl GST)/ \$317.39 (incl GST) per person per day is available to reimburse accommodation and kai costs - Overnight travel not required: a maximum amount of \$100.00 (excl GST) / \$115.00 (incl GST) per person per day is available to reimburse meal costs	How to claim these expenses: For all accommodation and kai costs, sufficient and/or itemised receipts are required (please note an eftpos receipt is not sufficient). 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: - How many people - including their name and role - The amount claimed (if less than the total receipt), and/or the days it covers in the case of multiple meals
Staying with family or friends: if informal accommodation is used, the Financial Assistance Scheme covers koha of up to \$50 per night per person towards kai/accommodation costs	How to claim these expenses: Please provide the details of: - Who the koha is going to - Who is staying - Dates and location of stay 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.
Ineligible accommodation and kai costs: - Alcohol, minibar or room service costs - Any other non-accommodation or kai costs (room service, gym or spa service, valet parking, etc.)	

Hui expenses			
Eligible expenses related to hui, meetings or wānanga			How to claim
- Hire cost for a venue - Travel time and expenses for up to three representatives to attend – see travel time (table 4) and travel expenses (table 5) for detail - Catering costs – see below			How to claim venue expenses: A sufficient receipt with clarity on what is being requested. How to claim travel expenses: see travel time (table 4) and travel expenses (table 5) for detail.
Length	Type of catering	Max cost per head (excl GST)	How to claim catering expenses: A sufficient receipt and/or description is required detailing: - Date/location of hui - Number of attendees catering is for Note if a hui is 4-8 hours, funding for morning or afternoon tea can be provided alongside lunch or dinner.
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	
Ineligible hui expenses: - Alcohol - Travel costs for more than three representatives to attend a hui (without prior approval)			
Miscellaneous			
Eligible miscellaneous expenses			How to claim
Koha – the Scheme covers koha that you may give in the process of progressing your Takutai Moana application, such as for witness’ giving evidence			How to claim koha: Any koha must be within the Scheme’s guidelines. Details of koha should include: - Person receiving koha and reasoning - Receipt if applicable
Printing of documents – up to \$0.10 per page (excl GST)/ \$0.12 (incl GST)			How to claim printing expenses: Sufficient proof in the form of a receipt is required for printing including the number of pages printed. If done in-house, the number of pages printed is also required.

Table 6: Non-exhaustive list of eligible tasks in the Activity Workstream	
Administration	Who?
The following describes a range of funded administrative activities and costs associated with progressing your Takutai Moana application.	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 Legal Counsel
Managing travel, accommodation and venue bookings as needed for application-related meetings, court hearings, etc.	Project manager/administrator
Preparing project plans and budgets	Project manager/administrator - With assistance from Legal Counsel where required
Organising meetings with Te Tari Whakatau (including venue/travel costs)	Project manager/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

Meetings/discussions with Te Tari Whakatau about funding, other than an initial meeting about how the group can be funded	Project manager/administrator - With assistance from Legal Counsel where required
Finance administration (e.g. claiming funding from Te Tari Whakatau, only if billed by a third party for the service). Generally, up to 2 hours per month is accepted	Project manager/administrator
General legal advice needed to progress application	Legal Counsel
Develop strategy to reach determination	Legal Counsel
Relationships 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.	Who? This column provides guidance on who would normally carry out this activity
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.) - associated with advertising hui - associated formal hui (venue, catering, travel, accommodation etc.)	
Professional facilitator costs if needed	Professional facilitator
Research Research is a critical part of an application and to being able to meet the PCR or CMT tests under the Takutai Moana Act (i.e. proving the applicant group has customary interests in the application area that 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.	Who? This column provides guidance on who would normally carry out this activity
Historical research – time to undertake research (including site visits)	Historian/Researcher
Historical research – time to write, produce and print final reports	Historian/Researcher
Traditional evidence gathering – time and associated costs	Historian/Researcher
Reviewing Crown research reports (Crown Engagement pathway only)	Historian/Researcher
Undertaking research interviews	Historian/Researcher, Project Manager/administration and or Legal Counsel
Liaising, obtaining and reviewing expert witness reports	Historian/Researcher, Project Manager/administration and or Legal Counsel
Drafting and finalisation of Affidavits	Historian/Researcher, Project Manager/administration and or Legal Counsel
Supporting or assisting researcher/historian by reviewing documents	Project manager/administration
Reviewing third-party evidence	Legal Counsel
Travel, accommodation and kai related to research	Within the guidelines
Actual costs: - Producing maps - Translation costs – te reo Māori to English only - Actual costs of producing final reports (e.g. printing, binding) within guidelines where they apply	Cartographer/GIS expert Translator

Recognition 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 or 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.	Who? This column provides guidance on who would normally carry out this activity
Establishing an entity to hold PCR/CMT if needed	Project manager/administration - With assistance from Legal Counsel where required.
Finalising the recognition agreement	Project manager/administration - With assistance from Legal Counsel where required.
Legal advice relating to decisions following a judgement such as intentions to appeal i.e. developing legal strategy. Note: filing fees would be funded via the Court Workstream	Legal Counsel
Legal advice and activity relating to recognition processes (e.g. reading judgments, communicating with applicant group (etc.))	Legal Counsel
Communicating outcome of court processes to applicant group	Legal Counsel
Drafting recognition order	Legal Counsel
Establishing a trust or entity to hold CMT	Legal Counsel
Ineligible Recognition mahi: Tasks undertaken in relation to exercising rights and obligations of a CMT group or PCR/PCA group, for example: • Working with regional/district/city councils • Preparing planning documents • Exercising RMA permission right • Exercising conservation permission right • Responding to coastal policy statements	

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 (e.g. engagement strategy/funding scheme) or other government policy

Contact Takutai Moana Funding Team

You can contact us at FundingTakutai@whakatau.govt.nz or call 0800 866 222, option 1

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.