

Takutai Moana Financial Assistance Scheme

Court 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 Court Workstream costs. Court Workstream funding is for work required to directly prepare for and participate in a court proceeding related to your Takutai Moana case. Two other funding workstreams are available, the Activity Workstream and Collaboration Workstream.

Activity Workstream

Activity funding supports applicants to progress their application through either the High Court or Crown Engagement pathway. Legal costs are expected across all Activity Workstream sub-workstreams. See the Activity Workstream Guidelines for more information.

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.

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

Court Workstream funding is currently only available for applicants who have a High Court hearing scheduled for the 2026/27 financial year (1 July 2026 to 30 June 2027) and for Case Management Conferences.

Funding allocations available for hearings:

The maximum amount of Court Workstream funding available per applicant group for scheduled hearings in the 2026/27 financial year is as follows:

- Substantive hearings: \$140,000 (+GST where applicable)
- Each supplementary hearing, such as Wāhi Tapu, Final orders and PCR hearings: \$25,000 (+GST where applicable)
- Each appeal hearing: \$30,000 (+GST where applicable)

Court Workstream costs that exceed the maximum funding allocations or are outside of the Scheme's reimbursement rates are not eligible for reimbursement.

Court Workstream funding generally becomes available to applicants in the financial year the hearing is scheduled to begin in, however, applicant groups with hearings scheduled between 1 July and 31 December 2027 are able to access approved funding for necessary hearing costs from 1 January 2027.

General case management conferences (CMCs):

Up to \$5,000 (+GST where applicable) of Court Workstream funding is available per applicant group to participate in a CMC that is not linked to a scheduled hearing, i.e. an annual CMC or an interlocutory CMC in the 2026/27 financial year.

Note: CMCs that *are* directly related to a hearing scheduled in the 2026/27 financial year must be funded within that hearing's allocation e.g. out of the \$140,000 allocation for a substantive hearing.

Funding for time-sensitive mahi

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

- Applicant groups who are preparing for hearings, but whose hearings are still to be scheduled or are scheduled to begin outside of the 2026/27 financial year but Court Workstream mahi is required to be completed in the 2026/27 financial year
- Other urgent Court Workstream mahi, 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, along with context as to why the mahi is considered time sensitive.

Note: Any time-sensitive funding provided in advance of the financial year the hearing is scheduled will be funded from the applicant's funding allocation for that hearing e.g. out of the \$140,000 allocation for a substantive hearing.

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

All Court 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 Court 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**.

Court 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 counsel preparation for and participation in an approved hearing, and post-hearing court-related work
- Table 2: A non-exhaustive list of Court Workstream tasks that are covered by the Scheme
- Table 3: Travel time (when traveling for court proceedings)
- Table 4: Disbursements (when travelling for court proceedings)
- *For expert witnesses' and/or other witnesses' time to appear in Court (including historians, researchers, applicants, etc. acting in a witness capacity), see the Activity Workstream guidelines for rates*

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).

Witness

For the purposes of reimbursement, witnesses are individuals required to appear in court to provide evidence or be examined, such as historians, mapping experts, and iwi members sharing tikanga evidence.

The Scheme's Court Workstream provides reimbursement at an hourly rate of up to \$150 (excluding GST) for the time expert witnesses require to prepare and provide evidence at the hearing.

This can be claimed via an invoice/koha and requires supporting timesheets to reflect the costs.

Legal Counsel

For preparation for and participation in an approved hearing, and post-hearing court-related work.

The level of legal counsel engaged must be appropriate for the work undertaken. In limited circumstances, the services of a King's Counsel (KC) may be appropriate. If the services of a KC are required, applicants must discuss this with the Funding Team **before** committing to or incurring any costs.

Types of expenditures

The following tables give an overview of the roles and types of eligible tasks that legal counsel might undertake in preparation for and attendance at a hearing.

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 - Court of Appeal and Supreme Court - \$178.00
Solicitor/Associate (a person with 4 and up to 9 years of litigation experience)	- High Court or general legal work - \$150.00 - Court of Appeal and Supreme Court - \$161.00
Junior (including law clerk, paralegal)	- High Court or general legal work- \$134.00 - Court of Appeal and Supreme Court - \$146.00
Admin Personnel (providing administrative services and support to Counsel in preparation for and during a hearing)	- High Court or general legal work- \$75.00 - Court of Appeal and Supreme Court - \$75.00

Table 2: Court Workstream eligible tasks
Many of the tasks below are common to all hearing types. If they are specific to a hearing type, this is noted in brackets.
Preparing for or participating in a hearing
- Taking instructions from client about the hearing or in reference - Reporting to client on pre-hearing, hearing developments and post-hearing matters - Coordinating applicant group and witnesses in the hearing - Briefing expert witnesses (e.g. historian) - Preparing to file affidavits or written or oral statements of evidence - Filing evidence - Preparing submissions, including drafting and filing written submissions - Legal research – checking background facts/enactments/relevant cases
Documents
- Preparing documents – lists of issues, authorities and documents for 'common bundle' (affidavits, statements of evidence) (time + actual costs) - Preparing any other relevant documents (time + actual costs) - Preparing and filing notices - Responding to notices - Reviewing and considering other parties' submissions/evidence
Miscellaneous
- Liaising with the court/other parties' lawyers/Crown lawyers in relation to the scheduled hearing - Preparing questions for court - Court-directed site visits – time and actual costs incurred if not funded by the Ministry of Justice (see also reasonable costs guidelines for hui) - Preparing for the pūkenga process, including selecting pūkenga
Court administration
- Drafting memoranda pertaining to court hearing - Seeking leave to appeal, including drafting and filing notice of appeal - Drawing up and submitting an order for sealing - Considering court minutes/directions - Adjust filed pleading in response to other amendments to pleading - Preparing and filing interlocutory application (e.g. stays/strikeouts/amendments to applications)

Table 3: Travel time – traveling to court proceedings	
Roles eligible to claim travel time in Court workstream	Hourly rate (excl GST)
- Legal counsel - Expert witnesses and/or witnesses	Maximum of \$63 per hour (excl GST)

Table 4: Disbursements	
Travel expenses	
The Scheme covers travel-related disbursement costs out of the Court Workstream for: - Expert witnesses and other witnesses (including applicants who are appearing as a witness) for days where they participate in court as a witness, with an extra day either side to allow sufficient time to travel and prepare - Legal counsel when travelling for court proceedings	
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 where needed - Public transport as needed - Flights as needed - Mileage at standard IRD rates for travel by private vehicle	How to claim travel expenses: For all travel expenses (excluding mileage), an itemised 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 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 - GST on mileage - Priority seating, re-booking of flights and carbon offset fees	
Other circumstances related to travel expenses: - Travel-related costs for a support person for any of the active participants in a hearing, if required. This must be agreed with the Funding Team before committing to or incurring any costs - For international travel that may be required in exceptional circumstances, approval is required from Te Tari Whakatau before committing to or incurring any costs	

Table 4: Disbursements continued	
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 <i>not</i> required: a maximum amount of \$100.00 (excl GST) / \$115.00 (incl GST) 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 witness 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.)	
Miscellaneous	
Eligible 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: - The recipient's name and reason for the koha - Receipt if applicable
Printing of documents – up to \$0.10 per page (excl GST)/ \$0.12 (incl GST).	How to claim printing expenses: Sufficient receipt is required for printing. If done in house, the number of pages printed is required.
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	

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.