

# Statement of Intent

1 July 2023 - 30 June 2027

(as updated in November 2024)

Presented to the House of Representatives pursuant to  
section 149 of the Crown Entities Act 2004.

[tewaihanga.govt.nz](https://www.tewaihanga.govt.nz)





## New Zealand Infrastructure Commission, Te Waihangā

Statement of Intent 2023 to 2027

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## Contact details



New Zealand Infrastructure Commission, Te Waihangā  
Level 7, 95 Customhouse Quay, Wellington 6011



[info@tewaihangā.govt.nz](mailto:info@tewaihangā.govt.nz)



[tewaihangā.govt.nz](http://tewaihangā.govt.nz)



[linkedin.com/company/tewaihangā](https://www.linkedin.com/company/tewaihangā)





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## Introduction

This Statement of Intent outlines who the New Zealand Infrastructure, Te Waihangā is, what we do, what we plan to achieve, and how we will do it.

Pursuant to the Crown Entities Act 2004, it sets out the objectives and intentions of Te Waihangā for the period 1 July 2023 to 30 June 2027.



## Statement of responsibility

### Tauākī haepapa

The Crown Entities Act 2004 requires Te Waihanga to produce this Statement of Intent. Our functions and strategic outcomes, which this document describes, are consistent with the New Zealand Infrastructure Commission/Te Waihanga Act 2019.

This Statement of Intent covers the period between 1 July 2023 and 30 June 2027.

This document was first presented in June 2023, and was updated in November 2024 to reflect changes as a result of the establishment of the National Infrastructure Agency.



Dr Alan Bollard CNZM

**Board Chair**

20 November 2024



Suzanne Tindal FCPA, CMInstD

**Deputy Chair**

20 November 2024





## Board Chair's foreword

### Te kupu takamua a te heamana o te poari

We often hear about our infrastructure only when something has gone wrong, but every day it provides services that are vital to our society and economy. Whether it is the roads we use to transport people and goods, the electricity that powers our homes and businesses or the water we drink, there are few parts of our life that are untouched by our infrastructure system.

Despite this, over the decades the decisions we've made about building infrastructure have not kept pace with our growing population and changing needs. The investment we do make is inconsistent, or 'lumpy'. An approach that has led to uncertainty in our construction sector, limiting its ability to deliver when we need it.

At the same time, we have not used much of the infrastructure we do have as efficiently as we could. As result we've seen traffic congestion and water shortages across the country. There are opportunities for us to make use of proven technologies such as water metering and use methods like congestion charging which can encourage New Zealanders to conserve water and rethink the need to travel on busy roads at peak times.

In recent years, floods and cyclones have given us a sobering reminder of the need for resilience in infrastructure, and to both reduce our impact on our changing climate and adapt to its effects.

These and other challenges were identified *Rautaki Hanganga o Aotearoa, the New Zealand Infrastructure Strategy* developed by Te Waihangā and released in May 2022. It sets out a way forward, with recommendations for change.

The then Government responded to the Strategy, showing overall support for the Strategy's principles and most of the recommendations made by Te Waihangā. But it's been just as pleasing to see how widely this Strategy has been cited and discussed. A clear sign of the value in looking both to the long-term and across the sector, recognising that our challenges are not confined to individual sectors like transport or water. The current Government is taking this forward in prioritising the delivery of the National Infrastructure Plan.

Just as these challenges cross sectors, so do the solutions. We will need to continue to take a system-wide approach, one recognising that those various parts work together. It will also require some serious assessment of trade-offs to get the most out of the resources we have. And it requires coordination and collaboration across institutions in the public and private sectors.

This is why the role of the Infrastructure Commission is critical. We continue to look across network types and identify common issues and potential solutions. We've provided





metrics and data for problems we've identified, whether it is the time and cost of the consenting process, the impacts of productivity growth on construction costs, or how our infrastructure costs compare internationally. We have recently completed a long-term investigation into the question of who pays for infrastructure. A question that might sound simple on the surface but is anything but, as methods and approaches vary by sector.

We can coordinate and share best practices – whether across providers and asset owners, or sectors within the construction industry. Recent work has seen us review critical transport projects and look at Public Private Partnerships. We can also take an objective view, identifying both the need for new investment and the often less glamorous but equally essential investment needed in the maintenance and renewal of existing infrastructure.

We are a champion for better use of our existing infrastructure and are able to draw learnings from other sectors or jurisdictions on what works and how to apply it here. And we are one of few entities able to consider the 'infrastructure system' and its broad range of participants, incentives and objectives, helping to gain strategic alignment to move us ahead on the big issues facing New Zealand in a systematic way.

Our primary focus for the reporting period will be using this system-wide approach to work with our stakeholders in implementing the recommendations of the New Zealand Infrastructure Strategy, building a strong foundation for a growing, resilient, prosperous New Zealand with a high-quality natural environment and strong Māori-Crown relationship. As a small Crown Entity our primary role in this is acting as a catalyst for positive change, and partnering and supporting entities in the system to move towards a shared purpose. This will include monitoring and reviewing progress, providing detailed expert analysis on specific issues through research and policy advice, supporting government to enhance its investment outcomes by identifying quality investment opportunities and aggregating and publishing a national pipeline of infrastructure investment to give industry and others the information they need to plot a stable, longer timeline of work.

There is a lot to do. Given the scale of our infrastructure and its long lifespan, it will take time and effort, but the importance of getting it right cannot be underestimated. Building a strong and efficient infrastructure system is a critical step to a thriving nation.





## Our strategic contribution to New Zealand

### Who we are

#### Ko wai mātou

New Zealand's infrastructure is the roads we use to get to work or move goods to market, the power connections that heat our homes, the schools where our children learn, the hospitals that heal us.

It's a system, supporting almost everything we do, and this means the decisions we make about it affect us all. Because of the long life and size of our infrastructure, these decisions can also

have an impact for decades, even centuries, and involve millions or billions of dollars.

Te Waihangā helps government and others to shape this system, to grow wellbeing and drive a strong economy. Established in September 2019 as an Autonomous Crown Entity, Te Waihangā is the Government's independent advisor for infrastructure.



## Meaning of Te Waihanga

In te reo Māori, waihanga means a cornerstone, or to make, create, develop, build, construct, or generate. The name Te Waihanga describes our commitment to shaping New Zealand's future through infrastructure planning and investment.



### Our vision

Infrastructure for a thriving New Zealand



### Our purpose

Transforming infrastructure for all New Zealanders.











## Functions

Te Waihangā has four key functions based on the New Zealand Infrastructure Commission/Te Waihangā Act 2019:

1. Infrastructure Strategy: developing the New Zealand 30-Year Infrastructure Strategy
2. Research, policy advice and infrastructure system performance
3. Infrastructure project coordination and advice
4. Engagement.

### 1. Infrastructure strategy: Developing the New Zealand 30-Year Infrastructure Strategy

#### Rautaki Hanganga o Aotearoa, The New Zealand Infrastructure Strategy

Te Waihangā published *Rautaki Hanganga o Aotearoa*, New Zealand's first infrastructure strategy in May 2022. The Strategy identifies the challenges facing the sector, makes 68 recommendations to address these challenges and outlines three transformational areas for infrastructure that will have the greatest impact. These are:

- **Leveraging our abundant low emissions energy resources** to deliver on our climate change commitments and create economic opportunities, energy security and high-paying jobs.
- **Planning for generations to come** to ensure New Zealand has the infrastructure and housing it needs to keep up with our growing and changing population.

- **Developing a pricing system** that helps us get better use of our existing infrastructure.

The previous Government response<sup>1</sup> to the Strategy focuses on ensuring that existing commitments are delivered well, strengthening partnerships with, and opportunities for Māori, and building the capacity and capability of the Government and of the infrastructure workforce to deliver and maintain infrastructure. It supports Te Waihangā taking a lead on the following actions:

- exploring the establishment of an Infrastructure Priorities Programme (IPP) for New Zealand
- exploring options for improving infrastructure leadership across the public sector, including the option of a Major Projects Leadership Academy
- undertaking a 'State of Play' of current Māori engagement activity for infrastructure.

We reported for the first time on progress against the Infrastructure Strategy and the Government response, including the Action Plan in May 2024. This identified actions that are working well, areas of potential risk, actions that are not progressing as planned, and opportunities for improvement.

We are required to refresh the Infrastructure Strategy at least every five years. We have brought forward the next strategy report, and will deliver the National Infrastructure Plan in 2025.

<sup>1</sup> <https://www.treasury.govt.nz/sites/default/files/2022-09/govt-response-nz-infrastructure-strategy-sep22.pdf>



## 2. Research, policy advice, and infrastructure system performance

### Monitoring the performance of our infrastructure and infrastructure project delivery

Information is the foundation for good decision making and helps to achieve broad consensus on infrastructure issues. Te Waihanga monitors how infrastructure is delivering for New Zealanders based on how much we pay for it, the service we receive, and the trade-offs we make. This performance reporting is supported with insights on project delivery or how infrastructure services are maintained, expanded, or improved. Investment in benchmarking and international measures is expected to add important context and value to this monitoring over time. Te Waihanga takes a leadership role within the sector promoting standardisation, efficiency, and availability of quality and timely data to support monitoring and inform prioritisation and decisions.

### Deep dive research - providing and paying for infrastructure: what's fair?

Te Waihanga undertakes “deep-dive” research to understand infrastructure needs and priorities. For example, in 2024 the Commission delivered ‘fairness in the provision and funding of infrastructure’ as our special project. Where infrastructure is placed, how easy it is to access, how affordable it is and how resilient it is, all impact the equitable distribution of benefits to New Zealanders. This report will be published in 2024.

### Research Insights and Special Topic Reports

Te Waihanga publishes a quarterly Research Insights series that is aimed at lifting the standard of evidence and analysis on infrastructure issues aligned with *Rautaki Hanganga o Aotearoa*. Research Insights papers are not intended to provide recommendations on policy or investment decisions, but they aim to build the evidence-base from which recommendations are made.

### Policy advice

As the Government’s independent advisor on infrastructure, Te Waihanga provides second option policy advice on matters that systemically impact infrastructure provision. During 2023-2025 we will:

- Engage early in Policy development processes across lead Government agencies to influence and advise on the practical implications for the infrastructure sector of proposed Government policy.
- Provide robust advice to the Minister for Infrastructure and jointly with lead agencies, to other Ministers on emerging policy matters and policy developments that impact across the infrastructure system.
- Continue to provide advice on the reform of the resource management system and national planning framework, in particular as regards the practical implications for the effective planning and consenting of infrastructure to deliver on Government objectives, including for emissions reduction and increasing resilience.
- Alongside our research and analytical work on the pricing and funding of infrastructure, focus our policy advice to support work on the major system settings that affect the way infrastructure is priced, for the better utilisation of existing infrastructure and for enhanced revenue streams to fund new infrastructure.
- Support sector-specific policy development across the full range of infrastructure, (including renewable energy regulation, water services reform, and infrastructure aspects of urban planning reform) to achieve wider Government economic, social, cultural, and environmental objectives.

## 3. Infrastructure project coordination

### National Infrastructure Pipeline

Decisions about what infrastructure to build, when, and where to meet current and future needs can be complex. There are many infrastructure providers, types, and projects, competing for limited resources and workforce available to deliver them. New Zealand therefore needs to be strategic and coordinated in the selection and delivery of infrastructure.

Te Waihanga created the National Infrastructure Pipeline (Pipeline) to support this objective. The Pipeline is a facilitation tool designed to increase information transparency and improve project planning, strategic coordination, and delivery within New Zealand’s broader infrastructure system. The Pipeline brings together a breadth of infrastructure and construction sector participants, and through their contributions,



interactions, and use of the Pipeline project data, drives informed conversations and decisions, efficient allocation of resources, and better outcomes for New Zealand.

Project information is provided directly from government agencies, councils, and private sector entities involved in providing infrastructure services. Updates to the Pipeline are published quarterly, and new contributors continue to increase the breadth of information – building towards a trusted and complete view of planned infrastructure.

#### Major projects leadership

Project leaders require specific strategic and leadership capabilities to manage the increasing complexity of major projects, while also building teams with greater diversity of experience and backgrounds. Key to this is increasing infrastructure project leadership capability in the public sector.

Te Waihanga is committed to exploring ways to support the growth of leadership capability within the sector and develop the profession of infrastructure project leadership in the public sector.

#### Infrastructure prioritisation

Te Waihanga acts as a system leader in the Investment Management System, working with its counterparts across government (notably in finance, investment, and procurement) to improve capability and performance.

Consistent with the statutory function to provide advice on infrastructure priorities, Te Waihanga is developing an infrastructure priorities programme, which will include a process to assess investment proposals at set points in the planning process, culminating in a list of investments determined to be of strategic priority for New Zealand including the National Resilience Plan. This list will support longer-term planning, inform the Government's budget, increase certainty for suppliers, and enable capacity to be built in the right sectors.

## 4. Engagement

Te Waihanga is an Autonomous Crown Entity, has no direct powers, and does not directly deliver infrastructure projects. The Government is under no obligation to implement the Commission's recommendations, but they are required to formally table and respond to the Infrastructure Strategy. Given this, we rely solely on the power of our evidence and data, and the communication of our ideas and reports to influence and shape policy.

It is not enough for Te Waihanga to simply produce high quality reports. The analysis and commentary in our work needs to be disseminated, understood and influence policy and other behaviours so that, in the long-term New Zealand gets the infrastructure it needs to be productive, and the wellbeing of all New Zealanders is improved. We will continue to work collaboratively to provide support to government agencies who are developing policy advice that relates to infrastructure, and to those delivering infrastructure projects, and we will strike a balance between expressing our independent views and maintaining influence with decision makers.

Te Waihanga actively engages with stakeholders on our priority issues. We regularly publish on our website, social media and distribute a monthly newsletter. We are also regularly contacted by media for comment on infrastructure issues.

We have a programme of webinars and podcasts. These are released monthly and feature Te Waihanga staff in conversation with experts from New Zealand and overseas. We have recently updated our website to better reflect the work we do and make it easier for our stakeholders to find the information or advice they are seeking.

Te Waihanga delivers an annual Infrastructure Symposium. In 2021, the two-day event was attended by 286 infrastructure leaders and decision makers from the public and private sectors both in person and online. In 2022, we used the event to launch *Rautaki Hanganga o Aotearoa, New Zealand Infrastructure Strategy*. In May 2023, we held a symposium that highlighted opportunities to put *Rautaki Hanganga o Aotearoa* into action. In 2024 we held a symposium that focused on looking ahead and building smarter.



## Our operating context

### The context for our work during the reporting period

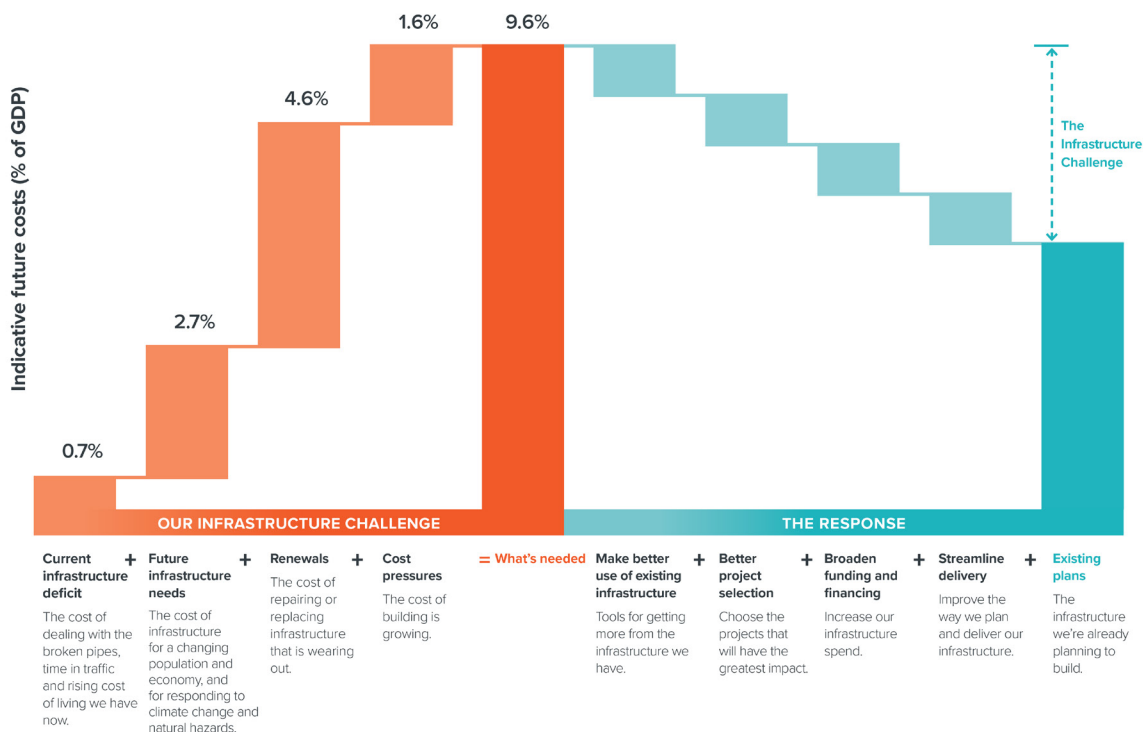
#### New Zealand's infrastructure faces a historic period of deep and intergenerational change

It is historic, because many of the challenges we face are new and uncertain; deep, because it impacts all parts of our society; and intergenerational, because the effort must be sustained, not over months and years, but over decades.

#### We cannot build our way out of the problem

At present, New Zealand spends around 5.5% of GDP on public infrastructure. This means that for every \$20 New Zealand earns, we spend around \$1 on infrastructure. This includes our transport, water, health, defence and education facilities (but excludes privately provided infrastructure like electricity generation and telecommunications).

We estimate that future costs of public infrastructure will equate to around 9.6% of GDP over a 30-year period (equivalent to \$31 billion per year), almost double what we currently spend per year. This includes meeting the costs of the current infrastructure deficit, population growth, renewals, climate change and resilience, and the impact of cost pressures in the sector (as shown in Figure 1 below).



Source: Rautaki Hanganga o Aotearoa



We need to find ways of delivering our infrastructure more quickly, more affordably, and that realises greater benefits. This requires the use of four broad tools:

**Make better use of infrastructure** including managing demand for infrastructure to defer or avoid costly upgrades.

**Better project selection** including planning ahead and making better decisions about new infrastructure projects to ensure that they are the right way to solve our problems.

**Increase funding and financing** by looking for new sources of revenue and using long-term debt to pay for intergenerational infrastructure.

**Streamline delivery** by improving our ability to consent and build infrastructure quickly and productively, including developing our workforce capacity and use of technology.

#### **Getting it right is critical for the environment**

Infrastructure is frequently described as a trade-off between economic objectives and environmental objectives. In our view, this is a mischaracterisation. New Zealand has committed to a net-zero carbon emissions economy by 2050, which requires a major energy transition and levels of investment in new infrastructure not seen since the 1970s. Aspirations for high quality drinking water and clean waterways require adequate investment in wastewater treatment plants. Bigger, denser cities, with concentrated infrastructure mean less electricity for heating, shorter car trips and more public transport. Our environmental objectives are often reliant on a better functioning infrastructure system.

#### **Delivering on the strategy is going to require an ability to turn ideas into action**

Now more than ever it is essential we must increase both our pace and efficiency – building better infrastructure and getting better at building it.

*Rautaki Hanganga o Aotearoa* points out many challenges for New Zealand. We must grapple with the fact that many infrastructure assets are wearing out. We must also rapidly decarbonise the economy, reduce inequalities in infrastructure provision and deal with changing demographics and ways of living. Time is of the essence.

Dealing with these challenges is going to require us to find ways of breaking the bind of inaction. We must all get much better at working

together. Experience shows that innovation and improvement is driven by connecting different perspectives when developing ideas and solutions. We all need to see ourselves as partners in this country's future and be willing to collaborate, across infrastructure silos and sectors, public and private sectors, central and local government to make meaningful change.

#### **Who we work with**

We work with a range of agencies across Government, the main ones are outlined below. In addition, we have relationships with many of the industry bodies such as the Master Builders Association, Civil Contractors Association and Infrastructure NZ.

#### **Treasury, Te Tai Ōhanga**

Treasury is the primary adviser to the Minister for Infrastructure Policy, and provides second opinion advice on infrastructure policy and investment proposals to the Minister of Finance and Minister for Infrastructure based on its role as the government's lead financial and economic advisor.

Treasury leads the Government's investment management system and is responsible for developing and maintaining the integrity of the whole system. This includes oversight of the Better Business Case process, asset management across the public sector, and they ensure that all investment decision-making across the public sector (including infrastructure investment) is robust, transparent, effective and efficient.

Te Waihanga works closely with Treasury to support them in their role. This includes providing technical support and assessment in relation to major infrastructure projects where requested, reviewing investment proposals at an early stage to ensure risks are well understood, participating in Gateway Reviews as a system lead for infrastructure investments, and providing advice more generally regarding revenue, funding and investment processes for public infrastructure.



### National Infrastructure Agency

In August 2024, Cabinet agreed to establish a National Infrastructure Agency (NIA). The NIA will be established on 1 December 2024 and will be responsible for:

- existing CIP functions, including the administration of infrastructure funds
- partnering with agencies to deliver projects involving private finance
- connecting investors to relevant funds and ensuring the process for private investment in Crown projects is transparent, consistent and efficient.

### Ministry of Business, Innovation and Employment (MBIE), Hī Kina Whakatutuki

MBIE is the lead agency for ensuring the Government procurement system is delivering value to New Zealanders – including for construction and infrastructure. Te Waihanga works with MBIE to provide support in how developing procurement pipelines, sequencing projects, coordinating approaches to the market, or aggregated purchasing could deliver value to the Crown.

In addition, MBIE is home to the ‘Commercial Pool’ – a team of specialist commercial and procurement advisors that are available to provide support to government projects. Te Waihanga works closely with the Commercial Pool to help identify acute capability gaps on infrastructure projects and ensure that agencies are aware of the support the Commercial Pool can provide.

MBIE leads policy advice on energy, including renewable energy regulation, and we work closely with them to advise on the practical implications of energy policy settings for the provision of energy infrastructure. MBIE are also the host organisation for the Construction Sector Accord.

### Construction Sector Accord

The Construction Sector Accord is a collaborative initiative between government and industry to improve the sustainability and productivity of the construction sector. Te Waihanga recognises the importance of the Construction Sector Accord in driving the needed transformation of the construction sector and is actively involved in Accord initiatives at all levels. Te Waihanga leverages the Accord structure to work on

initiatives that require a partnership approach between Government and Industry to make meaningful progress including addressing critical issues for industry such as supply chain challenges, specific skills shortages, and concerns with government contract conditions.

### Rau Paenga

Rau Paenga supports the delivery of construction and infrastructure projects for entities that have limited in-house delivery capability.

### Policy Agencies

Te Waihanga works collaboratively with Ministries developing policy advice on infrastructure matters with a focus on ensuring the strategic direction outlined in Rautaki Hanganga o Aotearoa is translated into meaningful action.

### Delivery agencies

Te Waihanga works closely with those agencies delivering New Zealand’s largest infrastructure projects. Te Waihanga has an aspiration for the New Zealand Government to become a centre of excellence in infrastructure delivery. In order to achieve this, we work closely with agencies to see how they can learn from both domestic and international best practice to develop institutional and individual capability to deal with the ever-increasing complexity of infrastructure delivery.

### Regulators

Te Waihanga works with regulators such as the Commerce Commission, Taumata Arowai, the Electricity Authority, MBIE and Regional Councils to ensure that regulatory settings are fit for purpose and that networks or assets with monopoly characteristics emulate competitive markets as closely as possible to ensure infrastructure services are priced fairly and deliver the expected level of service to New Zealanders.

We also support the important work of the Office of the Auditor General (OAG) to promote transparency, trust and value for money in infrastructure investments and decision making. While not a regulator, the OAG has a very important role to play, particularly at a time when megaprojects are starting to dominate infrastructure investment making transparency, disclosure and value for money more important than in recent decades.



- Intended impacts - what happens because of our work
- Right focus - the relevance and materiality of our advice and reports
- Good process management - the timeliness and quality of our work
- High-quality work - the quality of our analysis and recommendations
- Effective management - quality of engagement with interested parties
- Clear delivery of message - how well our work is communicated and presented
- Overall quality - the overall quality of our work considering all factors

## Our Performance framework

### Tā Mātou Anga Tutukinga

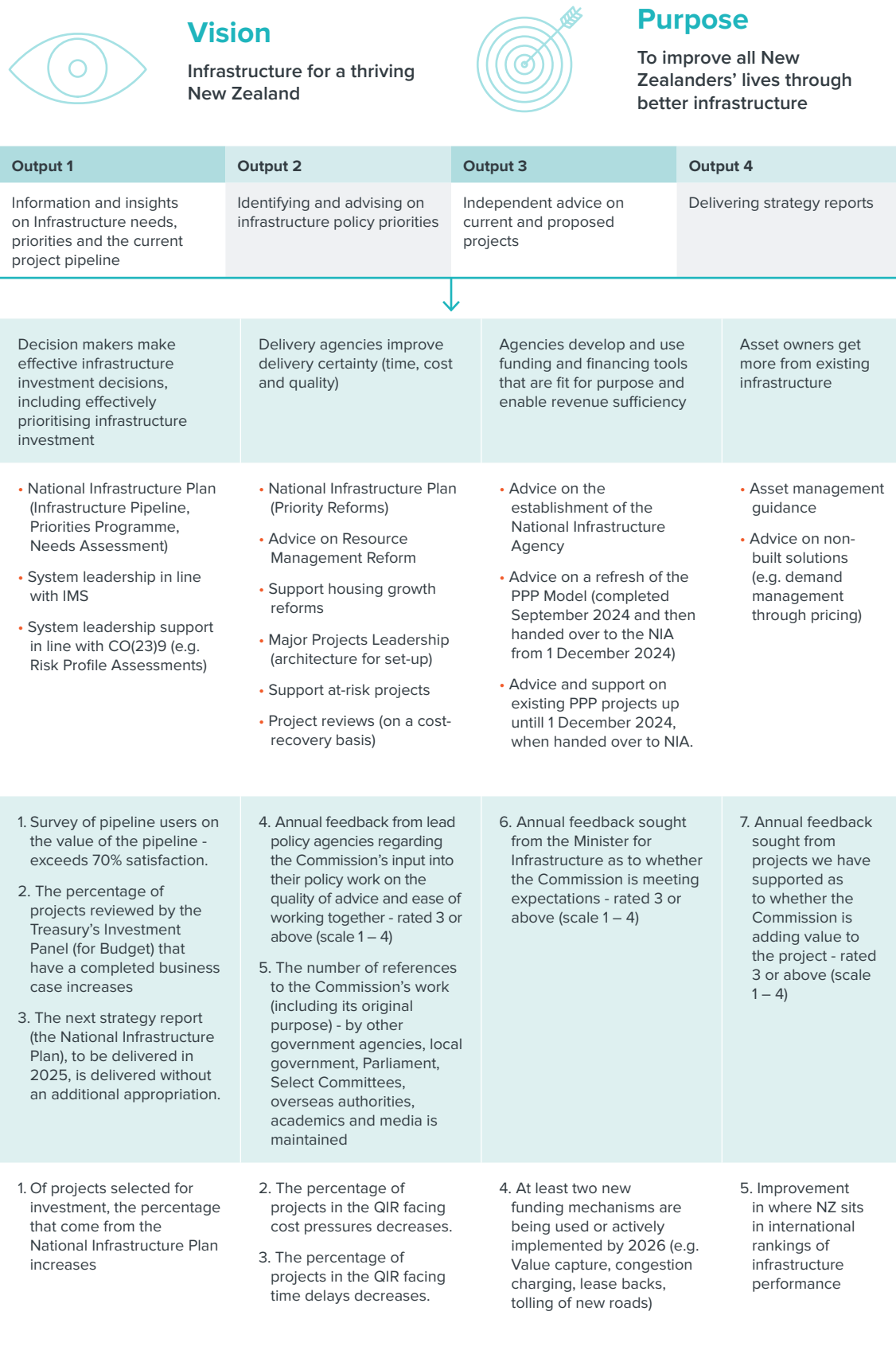
The way Te Waihanga will make a difference is outlined in our performance framework.

Te Waihanga seeks to deliver a positive change in New Zealand's planning and delivery of infrastructure, its systems and settings. To achieve this, we are focused on developing and leading a transparent and evidenced-based approach that supports central and local government and the private sector to collectively plan and deliver infrastructure that improves the wellbeing of all New Zealanders. To do this effectively, the Commission needs influence. As a young organisation we are therefore focusing on ensuring we are: rigorous in our analysis, trusted and respected by central and local government, and the private sector, and a skilled communicator.

The complexity of infrastructure in New Zealand means that there is considerable work that needs to be done by many parties to achieve the desired outcome. We will continue to invest in our relationships across central and local government, and with the infrastructure industry, to enable this to occur.

Figure 1 below illustrates how we expect to make a difference to the infrastructure system in New Zealand.

Figure 1 below illustrates our performance framework and how we expect to make a difference to the infrastructure system in New Zealand and the services it provides.





## Organisational health and capability

### Governance

The New Zealand Infrastructure Commission/ Te Waihanga Act 2019 provides Te Waihanga with a framework for its strategic objectives, governance and accountability of its decisions, alongside the Crown Entities Act 2004.

While Te Waihanga is an independent advisor to Government, we also note the requirement in the Crown Entities Act 2004 to 'have regard' to government policy when directed by the Minister, to give effect to whole-of-government directions.

We have followed best practice Crown entity governance examples from the Public Service Commission, Te Kawa Mataaho to develop appropriate governance and operational policies including a Board charter which is reviewed annually and established the Risk and Assurance Committee in January 2020.

### Values

Free thinking/  
**Whakaaro nui**

Courageous/  
**Māia**

Trustworthy/  
**Pono**

Empathetic/  
**Ngākau aroha**

### Our people and capabilities

We are proud to have world-leading people in our organisation who are based in Wellington, Auckland and Christchurch, allowing us to collaborate across Aotearoa.

Te Waihanga values working with its people to create a good environment. The implementation and revision of the People Strategy is underway, with a strong focus on staff engagement and development and supporting diversity, inclusion and cultural competency.

### People Strategy

Our People Strategy was developed in 2022 and sets out how we'll make our organisation an 'Employer of Choice', given that our people are fundamental to delivering on our purpose, "transforming infrastructure for all New Zealanders".

The People Strategy:

- maps out our people priorities to attract, retain, engage and support our people to bring their 'best-self' to work
- draws on feedback from our people, our leadership team and our board
- is intended to be 'fit for purpose' given the size and focus of our organisation, but also grounded in people 'best practice', reflecting, in part, our responsibilities as an Autonomous Crown Entity (ACE)
- gets us closer to making our People Vision a reality.

Our People Vision is for Te Waihanga to be a capable, healthy and inclusive community where everyone can meaningfully contribute to a culture of excellence that has the trust and confidence of our stakeholders.

The People Strategy plots our journey over the next 12 to 24 months, with five focus areas or pillars to guide us in achieving our People Vision:

1. We attract and retain capable people
2. We are committed to developing great leaders
3. We build capability and support performance
4. We are connected and care for our people
5. Our diversity and inclusion enables us to improve the lives of all New Zealanders.

The five pillars are built on a foundation of robust people systems, policies and procedures.

The People Strategy is a living document. As the people priorities at Te Waihanga shift and respond to the needs of our stakeholders, it will need to be reviewed and adjusted.

### Kia Toipoto

At Te Waihanga, we work to offer our people a capable, healthy, and inclusive community where everyone can contribute meaningfully to a culture of excellence so that we have the trust and confidence of our stakeholders.

As part of our commitment to the Public Service Kia Toipoto pay gaps action plan, we published our action plan on 31 March 2023 as we continue to build a great place for our people to work.

## How we are funded

Te Waihanga supports the Government in the effective and efficient management of public resources.

We are committed to the sound financial management of the budget allocated to us and to clearly and transparently demonstrate value for money in the way it is used.

## Appropriation

Ongoing funding for Te Waihanga was established in Budget 2019 as a Non-Departmental appropriation within Vote Finance (administered by the Treasury, also the monitoring agency):

Appropriation	2021/22 (\$M)	2022/23 & Outyears \$M
Non-Departmental Output Expense: Independent Infrastructure Advice and Oversight	14.875	13.875*

\* Appropriations for outlying years have not been reviewed since Te Waihanga was established in 2019 and with inflationary pressures represents a decline in real terms. In 2023/24, the Commission's appropriation was reduced by 6.5% as part of the Government's fiscal restraint programme.

## Other statutory requirements

Te Waihanga is accountable to Parliament and to the public for its use of public resources. Everyone who pays taxes or rates has a right to know that the money is being spent wisely and in the way Te Waihanga said it would be spent. Under the Public Audit Act 2001, the Controller and Auditor-General is the auditor of Te Waihanga. Audit New Zealand carries out an annual audit of Te Waihanga on behalf of the Auditor-General.

Public sector audits have a broader scope than private sector audits. As such the annual audit provides taxpayers assurance that there is appropriate reporting on how Te Waihanga spends public money (financial statements) and fairly reflects on the Outcomes Te Waihanga said it would deliver (non financial statements).

Te Waihanga is subject to New Zealand laws including the Official Information Act 1982 and the Ombudsmen Act 1975.

## Reporting

The Minister can direct Te Waihanga to provide them with a report on any matter relating to infrastructure, noting the scope and requirements for consultation as well as a deadline.

In deciding whether to do so and in specifying the terms of the direction, the Minister must have regards to the impact that the direction will, or is likely to have, on Te Waihanga's ability to manage its functions and operations. Te Waihanga must publish such a report as soon as possible after providing it to the Minister.

Te Waihanga must prepare a draft 30-year strategy report every five years for the Minister to review and respond to before they present a final report to Parliament. The next report will be delivered in 2025.

All other reporting to the Minister occurs in line with the Public Service Commission, Te Kawa Mataaho guidelines and the Treasury guidelines for Crown entities. This reporting includes the preparation of an annual Statement of Performance Expectations, a Statement of Intent and an Annual Report.



