UNIVERSITY OF CANTERBURY

Making the Crown Accountable for Te Tiriti in the Public Budgeting Process

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A thesis submitted in fulfilment of the requirements for the degree
of Master of Commerce at the University of Canterbury
Department of Management, Marketing and Tourism

2023

Acknowledgements

This thesis represents not only an academic accomplishment of mine, but also a journey that has brought me enlightenment, personal growth, and cultural reconnection. To all who have supported me along my thesis journey, I would like to take this opportunity to express my sincere appreciation.

My supervisors, Matthew Scobie and Tyron Love. Thank you both for your time, feedback, support, and encouragement throughout this entire process, I am extremely grateful. Special thanks to my primary supervisor, Matt, for always believing in my abilities and inspiring me to continue my academic pursuit.

To the eight interview participants who contributed to this thesis, I sincerely thank and acknowledge you. Your willingness to participate and share your mātauranga, experiences, and invaluable insights enabled the findings of this thesis to be drawn.

Finally, to my whānau and friends, you have been a constant source of support throughout my master's journey. I couldn't have done it without you.

Abstract

This thesis explores ways in which Māori can hold the Crown accountable for Te Tiriti in the public budgeting process in Aotearoa New Zealand. Employing a kaupapa Māori case study research approach, it examines various perspectives of accountability within the public budgeting process and investigates how accountability mechanisms can be used as tools to both disempower and empower Indigenous Peoples. This thesis is driven by growing claims for the need to have greater Indigenous perspectives included in governance, and that the Crown's exclusive right to resource allocation in New Zealand fundamentally breaches Te Tiriti, as it limits Māori ability to exercise rangatiratanga. Thus, it explores potential avenues for how Māori can hold the Crown accountable for Te Tiriti in the public budgeting process. The suggested accountability mechanisms aim to not only fulfill Te Tiriti obligations, but also promote a more equitable public budgeting process for all of society. Through conducting semi-structured interviews with Indigenous and Non-Indigenous experts within relevant fields, the study uncovers the structural constraints within the kāwanatanga sphere. This highlights the imperative of pursuing constitutional transformation to enhance capacity within the rangatiratanga sphere and to promote the advancement of the relational sphere between sovereigns. These findings contribute to the limited body of public accountability literature by broadening the discourse within a settler-colonial context. This expansion goes beyond the formal public sector, to encompass both the rangatiratanga and relational spheres of influence. This development is argued to deepen democracy and create a more inclusive form of public accountability. This study holds implications, not only for New Zealand, but also for other settler-colonial states grappling with similar issues concerning reconciling with Indigenous Peoples, in alignment with Treaty rights and the *United Nations Declaration on the Rights of Indigenous Peoples.*

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Chapter One: Introduction

Aotearoa New Zealand is one of a group of settler-colonial states experiencing an Indigenous resurgence. Alongside Canada, the United States, and Australia, Indigenous Peoples within these nations are pursuing self-determination and the recognition and respect of their Indigenous rights and practices. Māori, the Indigenous People of New Zealand are on this pursuit and actively seeking to be included in decisions that impact their lives and future generations. Historically Crown systems and structures have neglected Māori input, contributing to the persistent inequities Māori continue to face. In conjunction with the obligations outlined in *Te Tiriti o Waitangi* (Te Tiriti) and *The United Nations Declaration of Indigenous Peoples* (UNDRIP), it is evident that systemic changes in the public sector need to be made to ensure the Crown fulfils its obligations and enable Māori to exercise rangatiratanga to create a more equal and just future for all in New Zealand.

Building upon these observations, this thesis specifically delves into the New Zealand public budget process. As a key function of the Crown, the public budgeting process sets New Zealand's fiscal objectives including revenue, expenditure, debt repayment, and investment. As this process currently stands it infringes upon the obligations of Te Tiriti, as the Crown holds all authority in the allocation of public resources in New Zealand, thus restricting Māori participation and ultimately breaching Article 2 of Te Tiriti, as Māori are not able to self-determine.

In this thesis, I argue that there is enormous potential for transformative change within the New Zealand public budgeting process to effectively hold the Crown accountable for its obligations under Te Tiriti. From review and analysis of the current practices within the public budgeting process, several deficiencies are highlighted, particularly within the kāwanatanga sphere where inherent structural constraints are found that limit Māori participation and perpetrate Crown primary authority. Te Tiriti*,* alongside *Matike Mai* and *He Puapua,* serve as both a political and theoretical framework for this study, recognising that multiple spheres of influence are necessary for public accountability to take Te Tiriti seriously. This further emphasises the imperative for constitutional transformation in New Zealand. The overall research aim of this study is to investigate: how can Māori hold the Crown accountable for Te Tiriti within the public budgeting process? The research objectives also extend to examine the existing accountability mechanisms employed in the public budgeting process, explore potential

accountability mechanisms and identify the necessary steps to implementation. Through this research, the thesis hopes to contribute to the ongoing discussion and debate surrounding Māori and Crown partnership, Te Tiriti accountability, and constitutional transformation in New Zealand.

1.1 Methodological overview

A kaupapa Māori case study approach was the chosen research methodology for this study. To gather comprehensive insights and answer my primary research questions, semi-structured interviews were conducted with a diverse group of relevant actors involved in the New Zealand public budgeting process and the delivery of public services. This included both Māori and Non-Māori individuals, such as academics, iwi representatives, public servants, and subject matter experts. Through in-depth conversations, a wealth of mātauranga was shared, shedding light on how accountability practices can be reformed within the public budgeting process to effectively hold the Crown accountable for Te Tiriti. When engaging with Māori interview participants, the study followed kaupapa Māori research principles. These protocols served as a methodological and theoretical guide and were essential for conducting research in this field. To analyse the data, template analysis was used to identify the key themes. I followed a technique presented by King (2012) called pattern-matching where the data was manually coded to help discover frequencies, patterns, and uncover meaning.

The overarching research question, and three specific research questions that guided interviews and analysis are as follows:

How can Māori hold the Crown accountable for Te Tiriti in the public budgeting process?

1) What are the existing accountability mechanisms used within the public budgeting process?
2) What are possible accountability mechanisms that could be used within the public budgeting process?
3) What are the steps required to put concrete and effective mechanisms in the public budgeting process in place?

1.2 Key findings and contributions

From engagement with interview participants and analysis of the data, three key themes emerged which shape the findings of this study and broadly map to the discussion presented in *Matike Mai*.

Theme 1 – The kāwanatanga sphere is structurally constrained limiting Māori participation.

From engagement with interview participants when addressing research question one, current accountability mechanisms within the public budgeting process were predominantly found to exist within the kāwanatanga sphere, with internal Māori influence. Mechanisms included the He Ara Waiora Framework, the budget bid template, and the Te Ao Māori Strategy and Performance Team within current Treasury systems. Although significant progress has been made and such mechanisms represent positive change within the system, the structural limitations were also underlined. Where it was agreed that the current system and structure limits Māori participation and perpetuates Crown central authority. As a result, it was recognised that greater transformative changes are still necessary to enable greater Māori influence within the kāwanatanga sphere. Which would ultimately result in the kāwanatanga sphere being reimagined, enabling it to more effectively embrace constitutional transformation and greater Māori participation. This contributes to the literature by expanding public accountability in a settler-colonial context beyond the confines of the formal public sector (kāwanatanga sphere).

Theme 2 – The need to build capacity within the rangatiratanga sphere to enable greater Māori autonomy.

When addressing research question two, a prominent theme emerged: the need to build capacity within the rangatiratanga sphere to enable greater Māori autonomy. When participants were asked how Māori could hold the Crown to account in the public budgeting process, both Māori and Non-Māori participants had very similar responses. The responses largely drew on building capacity within the rangatiratanga sphere and empowering Māori by creating space for greater autonomy. This transformation would ultimately help to enable Indigenous sovereignty to be honoured and fulfil the obligations of Article 2 of Te Tiriti. Such transformations were imagined possible through legislative change, advocacy, and influence through the National

Iwi Chairs Forum and the Waitangi Tribunal. These key findings contribute to the literature by advocating for the necessity to enhance capacity within Indigenous communities and institutions, which constitute the rangatiratanga sphere. This enhancement is argued to be crucial to foster a deeper and more inclusive form of public accountability within a settler-colonial context.

Theme 3 – The need to further advance Māori Crown relations.

When participants were asked what could be possible mechanisms in the public budgeting process and the steps to implementation, the need to build Māori Crown relations and advance Tiriti partnership was evident. It was clear from engagement that interview participants thought it was necessary to implement greater Tiriti evaluation measures, and protocols to allow for shared decision-making models between the Crown and Māori. Consequently, it was recognised that for any of these mechanisms to be implemented it would also require advancement within the relational sphere between Māori and the Crown. A Tiriti-led partnership would require greater transparency, mutual commitment to collaborative, respectful engagement, and a deeper recognition by the Crown of the significance of Te Tiriti within practice in New Zealand's public budgeting process. To foster a genuine Tiriti partnership, it will be necessary to prioritise building and educating internal Crown capability of te ao Māori, ensuring the integration and normalisation throughout the Crown. This makes a contribution to the literature by carefully considering the relationship between sovereigns, which in this case refers to the relational sphere where the kāwanatanga and rangatiratanga spheres meet, as part of public accountability. Enhancing this relationship within the relational sphere also helps to advance public accountability in a settler-colonial context.

1.3 Structure

This thesis is organised into six chapters and structured as follows. Chapter Two contextualises the research area and discusses distinctive features within the thesis. This chapter includes an overview of the pre-colonial Māori economy, Te Tiriti, the public budgeting process in New Zealand, and details of the Treasury policy framework; He Ara Waiora. Chapter Three provides a review and synthesis of relevant literature. This literature review will primarily focus on

public accountability literature within an Indigenous context. It will also review Te Tiriti and introduce reports—*He Puapua* and *Matike Mai*—to the public accountability discourse. In reviewing *Matike Mai* and *He Puapua*, it introduces Indigenous-led perspectives and conceptual tools for constitutional transformation, which reimagines the landscape of public accountability literature. Chapter Four outlines the methodological approach for this research. This chapter details how the data was collected and analysed to develop the key findings from this study. Relevant limitations of the methodological approach and my personal reflections as the researcher within this study are also given. Chapter Five presents the key findings from the study. These findings specifically present participants' perceptions of accountability and suggestions for potential accountability mechanisms that could be employed within the New Zealand public budgeting process to effectively hold the Crown accountable for Te Tiriti. Chapter Six will then discuss the primary findings and contributions of this study and provides any concluding thoughts and opportunities for future research.

This chapter will help set up this thesis by providing a contextual framework. Key subject areas that are highlighted within this thesis will now be further explored to better inform the reader. First, details regarding the pre-colonial Māori economy will be provided, including an explanation of pre-colonial Māori economic systems and institutions that loosely resemble tax-like, budgeting, and accountability. Second, the historical background of Te Tiriti and its constitutional significance within New Zealand will be explained. This includes acknowledgment of the differing interpretations and understandings of Te Tiriti and the relevant implications. Third, details of the New Zealand public budgeting process will be provided, including an exploration of the overarching and defining features of public budgeting as a practice. Lastly, the tikanga-based policy framework, He Ara Waiora, which holds significant relevance, particularly within the findings chapter of this thesis, will be further explained. This will include information regarding the establishment of the framework and its overarching aims, how it is currently being applied within the Treasury, and insights into the proposed further implementation of the framework throughout the Crown and its proposed impacts.

2.1 Pre-colonial Māori economy

Prior to the British colonisation of New Zealand in 1804, Māori had a well-established economy with structures and processes that loosely resembled tax-like practices, budgeting, and accountability. Largely drawing on text from Raymond Firth's "Economics of the New Zealand Māori" (1959), further insight into pre-colonial Māori socio-economic workings will be provided. This will include details regarding Māori trade and tax-like practices and how resources were distributed according to tikanga. Furthermore, this section will detail Māori collective social and environmental obligations and discuss leadership and how this was accountable based on mana and tikanga.

The relationship between economic and social dynamics was intricately connected with the natural environment, serving as a source of motivation and constraint for these relationships (Firth, 1959). With Māori drawing on the natural environment for numerous resources, a shared

connection through whakapapa was created with those who used the resources (Firth, 1959). This relationship, therefore, created a network of obligations and interdependencies (Scobie, 2019). Economic obligations extended beyond the natural environment to include social and cultural pressures (Mataira, 1994; Scobie, 2019). Within hapū, the social dynamics meant that members were compelled to meet economic duties (Mataira, 1994; Scobie, 2019). As Firth (1959) points out, individuals within hapū were more capable of effective economic collaboration when they had mutual connections, as this reinforced their commitments to achieve shared economic objectives. Thus, the social dynamics within the Māori economy were utilised to enhance economic activity (Firth, 1959). This also emphasises that individuals' obligations were imposed not only by tradition but also by the collective views and aims of the community (Gallhofer et al., 1996; Scobie, 2019).

In terms of leadership and its workings in the pre-colonial Māori economy, leaders predominantly acquired mana and wealth through the giving and receiving of gifts, with the amount of mana and the number of 'followers' they had linked to the value and quality of the gift (Firth, 1959). Chiefs often accumulated more assets compared to others, and these possessions came with significant responsibilities to uphold the mana of their position (Firth, 1959). Instead of gaining excessive wealth, a chief's mana was acknowledged based on the amount of wealth they gave and passed on to others (Firth, 1959).

The chief's ability to generate personal wealth not only enhanced their own mana, status, and influence but also significantly contributed to the mana of others within the community (Firth, 1959). The chief's authority to lead and govern was largely dependent on their mana, social standing, and economic position within society (Firth, 1959; Rout et al., 2017). Mana also played a crucial role in governing trade (Firth, 1959). For instance, Firth (1959) describes a common trade practice where southern hapū, with access to tītī would exchange for kumara with more northern hapū. Such trades required thoughtful and careful organisation to help maintain relationships, as the outcomes were directly connected to accounts (Firth, 1959).

Scobie et al. (2023b) present a conceptual viewpoint in which tax-like, budgetary and accountability practices within the pre-colonial Māori economy are depicted. In addition to customary gift-giving practices, other approaches can also be seen as resembling tax-like and budgetary practices. Notable among these practices employed by Māori were their means of

distribution, harbour dues, stock grazing fees, fines, and joint stock subscriptions (Scobie et al., 2023b).

According to Firth (1959), it was a customary practice among certain hapū for lower-ranked members, and individuals desiring favours, to offer annual contributions of crops or resources to influential chiefs. While this might resemble rent, Scobie et al. (2023b) propose an alternative interpretation in that these offerings can also be seen as a kind of land tax, acknowledging the chief's inherent sovereignty. Essentially, these gifts were not meant to compensate chiefs for opportunity costs, rather they aimed to acknowledge the chief's authority over the land (Scobie et al., 2023b). Although such gifts were occasionally declined, they still needed to be presented often to affirm the significance of land rights (Scobie et al., 2023b).

In the context of pre-colonial Māori distribution methods, their allocation of food is provided as an example. After acquiring the food, chiefs would be in charge of its distribution, often with the intention of preserving the surplus to meet the future needs of the community (Scobie et al., 2023b). All of which mirror Māori practices of saving, gathering and distributing collective resources (Scobie et al., 2023b). Regarding the guiding principles of distribution in the broader Māori economy, tikanga served as the foundation (Scobie et al., 2023b). Although, precise guidelines were often lacking and instead community opinion played a role in decisions regarding distribution (Scobie et al., 2023b). Nevertheless, distribution was tied to mana and manaakitanga which aimed to improve the well-being of the whole community (Scobie et al., 2023b).

Additionally, it is asserted that pre-colonial Māori distribution methods were founded on the principles of allocating resources across the entire community based on relative needs, while also factoring in contributions to production (Scobie et al., 2023b). The responsibility and duties related to distribution primarily rested with the chiefs of the iwi and hapū (Scobie et al., 2023). This meant chiefs needed to consider the interests of all members to maintain their authority (Scobie et al., 2023b). The participation of the entire community and their viewpoints also played a role, serving as a means of influence and a way to question any suspicions of inequitable distribution (Scobie et al., 2023b). All of these principles were integral to the pre-colonial Māori economy, shaping the dynamics of resource allocation and societal well-being (Scobie et al., 2023b). Delving into the relationship between taxation and rangatiratanga, it is suggested that Māori were profoundly conscious of taxation as a component of rangatiratanga

and exercising this right was an extension of their customary authority and practice (Scobie et al., 2023b). All of which provides us with insights into shaping our perspectives regarding the future implications of Te Tiriti.

2.2 Te Tiriti o Waitangi

This section of the context chapter provides a historical background of Te Tiriti and its significance in shaping the constitution of New Zealand. It acknowledges the differing interpretations and understandings of Te Tiriti between the Crown and Māori, which hold constitutional implications and continue to impact the relationship between the two parties.

The colonisation of New Zealand resulted in the dispossession of ninety-five percent of Māori land and resources (Mutu, 2019a), leading to the loss of Māori power and authority (Buick, 2011). Consequently, Māori were left in a state of poverty and deprivation, while the British gained considerable wealth and privilege (Mutu, 2019a). On 6 February 1840, Te Tiriti was signed between over 540 Māori chiefs and the Crown. Its purpose was to reaffirm Māori sovereignty, establish the terms and conditions of British governance, and grant Māori equal citizenship rights with the British (Stokes, 1992; Came, 2014). Te Tiriti aimed to create a future Aotearoa that incorporated Māori perspectives, rights, and leadership into the day-to-day functions, as determined by the community (Tawhai & Gray-Sharp, 2011; 2013). Te Tiriti ultimately serves as New Zealand's constitutional foundation and also outlines the duty of the Crown to actively protect Māori people, their health, lands, and waters (O'Sullivan, 2008; Came, 2014).

Te Tiriti also acknowledges Māori constitutional power through the establishment of two systems of authority – rangatiratanga and kāwanatanga – upon which constitutional development in New Zealand is based, creating the opportunity for a modern Māori constitutional structure to coexist with the Westminster constitutional system (Godfery, 2016). Kāwanatanga is often defined as 'the complete right to govern,' and it was guaranteed under Article One to the Crown (Kawharu, 1998). Post 1840, for Māori, their constitutional system shifted from the concept of mana to rangatiratanga (Godfery, 2016). Tino rangatiratanga is often translated as 'the unqualified exercise of chieftainship' and was granted to Māori under

Article Two (Kawharu, 1998). From a Māori perspective, 'tino rangatiratanga' entails more than mere possession and more accurately reflects sovereignty than 'kāwanatanga,' which does not necessarily explicitly refer to authority (Orange, 2011; Godfery, 2016). Godfery's (2016) analysis of Te Tiriti within a constitutional context argues that Te Tiriti does not allocate authority from one party to another but rather redeploys authority. Therefore, British legislation did not infringe upon rangatiratanga but rather implied consent to the additional use of British legislation.

The obligations of Te Tiriti, however, become problematic when there are different expectations between partners (O'Sullivan, 2008). Additionally, the application of Te Tiriti in a contemporary context and the differences in translations between Māori and English have led to cultural misunderstandings (Waitangi Tribunal, 2020; Durie, 1998). At the time of signing Te Tiriti, Māori were seemingly misled by Governor Hobson (the Crown's Treaty signatory) and others (Orange, 2011). The benefits of Te Tiriti were largely conveyed to Māori chiefs, and softening of the impacts that British sovereignty would have on rangatiratanga (Orange, 2011). Mikaere (2019, p.169) states that a detailed examination of Te Tiriti "clearly reveals a Māori intention to preserve the system of law that had served us so well while creating a space for the Crown to implement English law amongst its own lawless subjects."

The ongoing debate concerning differing interpretations between sovereignty in the English version and kāwanatanga in the Māori version of Te Tiriti revolves around the key issue that 'sovereignty' did not have a direct counterpart within Māori societal context (McHugh & McHugh, 1991). Orange (2011) argues that it was improbable for Māori readers to have perceived kāwanatanga as sovereignty. In the English version, Māori appeared to surrender their sovereignty, whereas, within the Māori version, it promised Māori entitlement to retain their tino rangatiratanga, and only cede kāwanatanga (Godfery, 2016). Furthermore, in Article 2 of Te Tiriti, from the British perspective, it promised Māori either joint or personal control over their fundamental assets, encompassing lands, natural resources, forests, fisheries, and other properties (Orange, 2011). However, the Māori text guaranteed rangatiratanga over their lands, villages, and taonga, without distinguishing between collective and individual ownership (Orange, 2011).

Still to this day, there continues to be speculation and questions surrounding the exact meaning of Te Tiriti and how the Crown should remedy past breaches (Waitangi Tribunal, 2020). This

has led to withdrawal from some of the New Zealand public, as parts of Te Tiriti principles seem too 'vague' and 'overgeneralised' (O'Sullivan, 2008). While there is still confusion over the constitutional obligations outlined in Te Tiriti. It is evident that Māori cultural practices and values need to be recognised in the public sector, and those involved in the governance of public services must be responsive to the needs of Māori (Jacobs, 2000). This raises concerns about New Zealand's current public budgeting process, as Te Tiriti obligations are not necessarily reflected in this process or the current state of the public sector. Scobie et al. (2023a) argue that in the realm of kāwanatanga, through the Crown, there has been a claim of exclusive rights to extensive resources, which in turn diminishes the ability of the rangatiratanga sphere to sustain itself. Despite Te Tiriti providing the space for the coexistence of both Crown and Māori sovereignty (Scobie et al., 2023a). Overall, this section stressed that resolving these issues and honouring the principles of Te Tiriti is crucial for acknowledging and revitalising Māori cultural practices and for ensuring a more equitable public budgeting process for all in New Zealand.

2.3 The New Zealand public budgeting process

To provide a contextual framework for this thesis, it is essential to define the New Zealand public budgeting process and explore its overarching features that characterise the practice. The public budgeting process is a fundamental function of the New Zealand Government, involving the examination, review, and approval of the Government's proposed taxes and spending for each financial year (New Zealand Parliament, n.d.). The budget is the most significant economic document for the year. Through the public budgeting process, the Government sets its fiscal objectives and outlines its projected earnings and expenditures, including the allocation of resources for the delivery of public services in the upcoming financial year (The Treasury, 2021; New Zealand Parliament, 2020). These funds are allocated to various government departments, including health, education, and social welfare, as well as other entities like state enterprises, Crown entities, and various public organisations (The Treasury New Zealand, 2023).

New Zealand's public budgeting process is a multi-phase process that is divided into several key phases: the strategic phase, decision phase, budget production phase, legislative phase, and

implementation phase (The Treasury, 2021). In the first phase, the strategic planning of the budget is completed, which involves developing key priorities, goals, and aims for the Government's intended expenditure and revenue (The Treasury, 2021). Next, the decision phase occurs, where Ministers submit their proposed budget initiatives for review (The Treasury, 2021). The Treasury examines these submissions and provides comments on which initiatives Ministers should support (The Treasury, 2021). After gathering and distributing these comments among Ministers, including key budget Ministers such as the Prime Minister, the Minister of Finance, and the Associate Minister of Finance, the final submissions are collated and progressed for the concluding decision to be made by the Cabinet (The Treasury, 2021). The third phase requires the Treasury to organise the key documents that will be presented on budget day, including an overview of the successful initiatives (The Treasury, 2021). Before the implementation phase, the last stage involves gaining parliamentary support for the budget, where a voting system is used by the appropriate Select Committee (The Treasury, 2021). After following all these steps, it is time for the implementation phase, which involves authorising any necessary amendments to the budget by Parliament throughout the financial year (The Treasury, 2021).

During the financial year, as part of the annual review process, the Select Committee holds such entities accountable for their service delivery and expenditure (The Treasury, 2021). This process involves reviewing the effectiveness of the services provided and determining if the entities have achieved their intended aims (The Treasury, 2021). These agencies are also expected to publish several reports that showcase their overall performance (The Treasury, 2021). These reports serve as a means for the public and Parliament to critically measure and evaluate the Crown's budget decisions (The Treasury, 2021).

In New Zealand, the Public Finance Act 1989 establishes the legal framework for the Crown's financial management system and is a key piece of legislation in the public budgeting process (Organisation for Economic Co-operation and Development, n.d.-b). Parliamentary standing orders and the Constitution Act also carry the force of law and outline Parliament's authority and role in the public budgeting process (OECD, n.d.-b). Together, these legal instruments form the foundational framework for how the Crown manages its finances and oversees the public budgeting process.

The Treasury also has a primary role in the public budgeting process as the central authority responsible for managing New Zealand's public finances and regulatory systems, including overseeing and effectively managing the assets and liabilities on the Crown's balance sheet (The Treasury New Zealand, 2023). Within the public budgeting process, the Treasury has numerous responsibilities, including generating macroeconomic and fiscal forecasts, compiling and reviewing budget initiative proposals from Vote Ministers, providing crucial guidance to the Minister of Finance regarding budget policy, and developing essential budgetary documents such as the estimates, the wellbeing budget document, the fiscal update, and the fiscal strategy (The Treasury New Zealand, 2023).

The Treasury works directly with Cabinet Ministers, who have the primary responsibility for establishing the overall budget and spending requirements for individual ministries. Ministers within Parliament have a crucial duty in the budget process, where they must agree on the key priorities and strategic aims for spending, and manage the negotiation of budget initiatives within their key areas (The Treasury, 2021). This partnership is crucial to ensuring that the Crown's budget aligns with its broader economic and policy goals while also addressing the diverse needs and priorities of each department and agency (The Treasury, 2021). The Finance and Expenditure Committee of the House of Representatives also plays a key role in the budgeting process, engaging in a well-defined and structured process for the parliamentary evaluation of the budget. However, it is important to note that Parliament's ability to amend executive budget proposals is significantly limited (OECD, n.d.-b).

There are several key characteristics that define public budgeting. Public budgeting is a distinct political area that involves making policy decisions about the role of government, resource allocation, stakeholder involvement, and accountability to the public (Rubin, 2019). These budgeting decisions require a careful balance, responsiveness to the environment, and timely decision-making to ensure the efficient continuity of government (Rubin, 2019). Budget bids are often evaluated in relation to the strategic aims of the governing coalition and are strongly assessed against policy priorities (Rubin, 2019). Public budget processes also require the alignment of the strategic goals and priorities of the Government with the proposed budget (OECD, 2014). This process demands transparency, credibility, and acts as a basis of accountability, which sets the tone for trust between the Government and the public (OECD, 2014). The budgeting process also requires the Government to ensure that resources are used sustainably and in an efficient and effective manner (OECD, 2014).

During the budgeting process, public needs and concerns must be taken into consideration by the Government to ensure a successful and stable public budgeting process (OECD, 2014). In the New Zealand public budgeting process, the Government takes actions to promote transparency and accountability by providing the public with a range of budget information. This includes pre-budget reports, budget documents, and detailed information on budget appropriations, revenue, and expenses. Furthermore, the Government offers regular updates on its financial performance throughout the year, ensuring that the budgeting process remains transparent and accountable (OECD, n.d.-b). By sharing this information with the public, the Government ultimately aims to build public trust and for the public to have a better understanding of its annual fiscal decisions and priorities. Overall, this section has showcased how the Crown has the exclusive right to raise revenue and has the primary role in the public budgeting process in New Zealand.

2.4 He Ara Waiora

He Ara Waiora was developed on the foundation of the Treasury's Living Standards Framework (LSF) (The Treasury New Zealand, 2021c). The LSF, introduced in 2011, aimed to recognise the principles of Te Tiriti in tax and policy development by expanding beyond traditional economic measures like GDP (The Treasury New Zealand, 2021c). Instead, it encompassed multiple aspects of well-being, including cultural, social, identity, health, housing, human, financial, and physical (The Treasury New Zealand, 2021c). The framework became a key element in budget discussions, policy development, and advising the Treasury's well-being reporting (The Treasury New Zealand, 2021d). However, it became apparent that the initial LSF lacked Māori perspectives, knowledge, and well-being indicators (McMeeking et al., 2019). As a result, budget and policy decisions failed to account for the well-being of Māori, contributing to disparities in resource allocation (Scobie et al., 2023a). To address this gap, He Ara Waiora was introduced in 2019. This framework essentially applies a te ao Māori lens to policy in New Zealand to improve living standards for all members of society (McMeeking et al., 2019).

He Ara Waiora is built upon five key principles: kotahitanga, tikanga, whanaungatanga, manaakitanga, and tiakitanga (The Treasury New Zealand, 2021b). It recognises the interconnectedness between wairua (spirit), taiao (earth), he kāinga (collective), and he tangata (individual), providing a unique and holistic perspective on well-being that is applicable across generations (McMeeking et al., 2019). The working group that was part of the development of the framework, engaged with various Māori and iwi across New Zealand to gather their insights and mātauranga of tikanga Māori to better inform the framework (McMeeking et al., 2019). Such collaborations have been applauded by Māori researchers and regarded as a positive example of partnership between iwi and the Crown (McMeeking et al., 2019).

McMeeking et al. (2019) were tasked with advancing He Ara Waiora, and their findings were released as part of the Tax Working Group's report. As part of their findings, the group claims that He Ara Waiora can be applied across the Crown in two key areas: policy development and the Living Standards Framework tools (McMeeking et al., 2019). In terms of policy development, He Ara Waiora has several intended applications. Firstly, it is proposed to enhance policy analysis by asking critical questions to assess if such initiatives support rangatiratanga (The Treasury New Zealand, 2021b). Secondly, He Ara Waiora serves as a policy and operations guide that embodies the principle of kotahitanga, aiming to foster meaningful collaboration between the Crown, communities, iwi Māori, and whānau to achieve positive well-being outcomes (The Treasury New Zealand, 2021b). Thirdly, He Ara Waiora aims to provide public sector employees with the necessary Māori cultural knowledge related to well-being, enabling them to make better decisions relevant to policy and its impacts on well-being (The Treasury New Zealand, 2021b).

Through engagement, it was found that there were frequent suggestions from Māori for He Ara Waiora to be applied across all Crown policies (McMeeking et al., 2019). It is argued that implementing He Ara Waiora as a macro framework throughout the Crown would effectively modernise the Crown's policy systems, values, and processes (McMeeking et al., 2019). This further implementation of He Ara Waiora is also suggested to include a wider analysis that considers not only the specific needs of Māori but the well-being of all New Zealanders (McMeeking et al., 2019). Continued engagement led by Māori is also crucial for maintaining the framework's legitimacy in recognising Māori concepts of well-being (McMeeking et al., 2019). Otherwise, without ongoing engagement and input from Māori, there is the potential for

the framework to lose its efficacy and therefore be unable to successfully meet the well-being needs of Māori (McMeeking et al., 2019).

Although the framework is relatively new and still in the initial stages of implementation within the Treasury, it is intended to be applied across multiple policy areas (The Treasury New Zealand, 2021b). The goal is to broaden He Ara Waiora throughout the Treasury and all policy developments within the Crown (McMeeking et al., 2019). According to McMeeking et al. (2019), He Ara Waiora has the potential, at a systemic level, to change the Crown's values and systems, leading to a broader respect for and adherence to Te Tiriti and fulfilling New Zealand's obligations under UNDRIP (Scobie & Love, 2019). By applying a te ao Māori perspective to policymaking and genuinely implementing He Ara Waiora, it will provide the opportunity to address past and present disparities in the public budgeting process for Māori (Scobie et al., 2023a). Such actions could also see the framework align with Article Two of Te Tiriti, which could help facilitate the equitable distribution of resources, enabling rangatiratanga to be upheld in policy and the public budgeting process (Scobie et al., 2023a).

Chapter Three: Literature review

The scope and depth of accountability and how it affects Indigenous communities within a settler-colonial context is yet to be extensively studied. Despite a growing interest in public accountability, there remains limited literature and research that considers accountability from Indigenous perspectives and how Indigenous communities are impacted by accountability practices. To help gain a greater understanding, literature will be reviewed that examines various dimensions of accountability, including the nature of accountability obligations arising from Treaty rights and UNDRIP. Furthermore, the roles of the kāwanatanga and rangatiratanga spheres within a New Zealand accountability context will be explored. This literature review will adopt an interdisciplinary approach, drawing on relevant literature from public accountability and Indigenous scholarship to provide a nuanced understanding of public accountability within a settler-colonial context. The review will primarily focus on three key documents: Te Tiriti, *Matike Mai*, and *He Puapua*. Throughout this review, the key research questions for this study will also be drawn.

The literature review will be presented in the following manner. Firstly, it will explore the concept of accountability, its subjective definitions, the chosen working definition for this thesis, and the overarching features that characterise accountability practices. Secondly, the role of Te Tiriti in contextualising accountability and promoting the need for constitutional transformation in New Zealand is presented. Thirdly, various accountability and accounting tools and how these practices have impacted Indigenous communities will be explored. This section helps to provide a solid foundation for understanding the specific context in which public accountability operates in settler-colonial contexts. Fourth, the review will draw on the report *Matike Mai* and explore the three spheres of influence: rangatiratanga, kāwanatanga, and the relational sphere, examining their impact on Māori-Crown relations. This section aims to highlight the importance of Indigenous self-determination and autonomy in shaping accountability mechanisms and practices. Lastly, the review will provide an in-depth analysis of *He Puapua*, which advocates for Indigenous Peoples' right to self-determination and offers insights into Indigenous perspectives on how New Zealand can fulfil its Te Tiriti and UNDRIP obligations.

3.1 Contextualising accountability

Accountability is an interdisciplinary concept that is applied and defined across multiple fields. From Gibson's perspective accountability is viewed as very intuitive and available for interpretation. Gibson (2000, p. 11) defines accountability "as an obligation to answer for the execution of responsibilities, which may be a moral or legal concept." Similarly, Gregory (1995) defines accountability as the need to be responsible for one's actions. Accountability is also very relational based and can be viewed as a relational exchange, with Roberts and Scapens (1985, p. 447) defining accountability "as a relationship involving the giving and demanding of reasons for conduct." Scobie et al. (2020, p. 3) also highlight the relational features of accountability stating that "accountability is conduct between a minimum of two parties; with one receiving the account, being known as the "accountee" and the one providing the account, being known as the accountor." However, it's important to note that often neither of these parties are the ones directly affected by the relationship (Scobie et al., 2020). Moreover, Mutiganda (2013) contends that accountability also necessitates people and organisations to provide an account of reasons for action.

From a te ao Māori perspective, accountability is more closely interconnected with values, obligations, and responsibilities between people and all living organisms (Menzies et al., 2023). Similarly, within a te ao Māori context, Scobie (2019) proposes the concept of "grounded accountability," in which responsibilities are established at the family level and broadened to include shared obligations to future generations, with the eventual goal of achieving rangatiratanga. Throughout the literature, it is found that these principles and obligations are built upon tikanga Māori, which are the Māori customary practices and behaviours that influence and collectively bind individuals (Menzies et al., 2023). Whakapapa also influences accountability, where it is acknowledged that 'all' are interconnected and related (Menzies et al., 2023). More specifically within the public sector, accountability can be defined as "the legal and reporting framework, organisational structure, strategy, procedures, and actions to help ensure that any organisations that use public money and make decisions that affect people's lives can be held responsible for their actions" (Office of the Auditor-General New Zealand, 2016b). From a review of the literature, there however still remains limited research conducted regarding what public accountably means to Māori (Haemata Limited, 2022).

Within the context of this thesis, the working definition of accountability largely centres on accountability within an Indigenous context. It will be defined as a reciprocal partnership in which parties have statutory and intergenerational obligations they must take responsibility of and action. This chosen definition highlights accountability as a mutual commitment between parties rather than a one-sided action. It acknowledges the need to value both the legal requirements and the long-term commitments, recognising not only the immediate actions but also the responsibility for future generations. In doing so, this reflects the cultural values and principles of many Indigenous communities, who perceive accountability through a holistic and interconnected lens.

Within the public sector, accountability plays a central role in government (Haemata Limited, 2022). It is based on four key values: transparency, integrity, fairness, and visibility (Office of the Auditor-General New Zealand, 2016b; Gregory, 1995). These values help to define good accountability practices and serve as benchmarks for assessing sufficiencies and insufficiencies in accountability. However, the public sector often encounters issues related to the disclosure and acceptance of responsibility by public servants for their actions and the actions of others (Gregory, 1998). This concept, known as responsibility failure, has been highlighted in the literature (Gregory, 1998), and was also discussed in a report published by the State Services Commission in 1997 (Jacobs, 2000). This notion of responsibility failure is relevant to understanding what has occurred to Māori within the public sector by the Crown (Jacobs, 2000). Where it is apparent that the Crown has actively ignored its obligations under Te Tiriti and not acted with integrity, fairness and transparency, resulting in persistent inequities for Māori (Office of the Auditor-General New Zealand, 2016b). Jacobs (2000) notes the clear distinction between accountability and accepting responsibility and acting on it, pointing out tensions between the delegation of responsibility and the need for accountability. This tension further highlighting the dynamics of accountability within the public sector.

Consequently, there is a need to consider how accountability systems can be modified to comply with these tensions (Chew & Greer, 1997). According to Menzies et al. (2023) to enable effective accountability practice, requires a system that establishes agreed-upon responsibilities and outlines how and by whom they should be fulfilled. Further requirements include the need for mechanisms to be implemented that address any breaches of accountability, all within the framework of established cultural norms (Menzies et al., 2023). Above all effective accountability relies on strong communication strategies and channels,

trust, and proactive engagement from all stakeholders involved, while maintaining a key focus on the subject matter at hand (Chew and Greer, 1997; Gibson, 2000; Menzies et al., 2023). As pointed out within the literature these elements will help to build an effective accountability framework that meets the unique demands of the public sector while fostering transparency, integrity, and fairness.

In summary, this section has discussed accountability as a multifaceted concept that holds a crucial role within the public sector. An opportunity exists to enhance our understanding of public accountability practices by incorporating Indigenous perspectives. As a result, public accountability could be strengthened in a settler-colonial context. Te Tiriti, *He Puapua,* and *Matike Mai* offer tools to facilitate this potential, which will be further addressed in this literature review. Next, a more in-depth discussion regarding Te Tiriti and accountability will be presented.

3.2 *Te Tiriti o Waitangi* and accountability

Even though Te Tiriti is a fundamental constitutional document in New Zealand, the principles of Te Tiriti have only recently gained recognition for their substantial implications, which impose accountability responsibilities on the Crown. As emphasised by Jacobs (2000), accountability has been critical in influencing how Te Tiriti obligations have been operationalised in New Zealand. In the context of Te Tiriti, there are two fundamental standards regarding accountability between Māori and the Crown, in which accountability can be viewed through a lens that encompasses both horizontal and vertical dimensions of responsibilities (Menzies et al., 2023). From this perspective accountability is understood to be controlled within the rangatiratanga sphere (Māori self-governance) and the kāwanatanga sphere (Crown authority) (Menzies et al., 2023). It is highlighted that while Crown and Māori both mutually agree that leaders and decision-makers have broader accountabilities to the community, there are still distinct differences in the ways their accountability practices are operationalised (Menzies et al., 2023).

The Waitangi Tribunal formally acknowledges the equal partnership between Māori and the Crown and stresses the importance of accountability between the two parties (Waitangi Tribunal, n.d.). The Waitangi Tribunal first considered the need for accountability in 1998 with

the publication of *Te Whānau o Waipareira*, which urged the need for Māori aspirations to be considered to address performance concerns of public agencies (Menzies et al., 2023). It stated that the failure to meet these aspirations undermined the partnership and hindered Māori's ability to practice rangatiratanga (Menzies et al., 2023). From this standpoint, accountability can be understood in diverse manners, including the Crown being accountable to Māori, Māori being accountable to the Crown, or Māori being accountable to Māori (Menzies et al., 2023; Mutu, 2019b).

Key issues concerning the Crown's accountability obligations towards Māori raise several important questions about the Crown's constitutional obligations to uphold Te Tiriti principles and protect Māori customs, rights, and interests (Mulgan, 1994). However, as pointed out by Jacobs (2000), the full extent of Te Tiriti obligations towards Māori remains undecided and open to interpretation. According to Boston et al. (1996), the commitment to uphold Māori cultural norms and practices outlined in Te Tiriti requires greater attention and acknowledgment within the public sector compared to Non-Indigenous minority groups. Furthermore, Te Tiriti imposes obligations on the Crown to ensure the adequate representation of Māori interests in policy decision-making and responsiveness to the unique needs of the Māori population in the delivery of public services (Jacobs, 2000). Recent developments to the Public Service Act 2020, have also reinforced the need for Crown agencies to further engage and partner with Māori, to further support their partnership under Te Tiriti (Haemata Limited, 2022).

While it can be widely agreed that Te Tiriti cannot be disregarded, due to its foundational significance in New Zealand's constitution and systems of accountability (Menzies et al., 2023; Jacobs, 2000), it is evident that despite New Zealand being renowned as a relatively progressive nation, there remain historical and present challenges in effectively incorporating Māori voice and priorities within the Crown (Boston et al., 1996; Jacobs, 2000). It is suggested that the prevailing organisational environment, culture, and principles of the majority of Crown departments are built upon Crown values, leading to the general neglect of Māori concerns, perspectives, values, and persistent underperformance in the delivery of public services that are responsive to Māori (Jenkins, 2014). Where it is further argued that to stop the prevailing systemic racism and effects of colonisation within the New Zealand public sector, changes need to be made to public sector structures and practices (Came, 2014).

From Jacobs's (2000) evaluation of two Crown departments, the Audit Office and Te Puni Kōkiri (TPK), it was found that their work aimed to go beyond the primary obligations outlined in Te Tiriti. They not only included accounts from external parties within a partnership relationship but also focused on creating visibility within the system, emphasising local perspective to the central Government (Jacobs, 2000). It was evident that even within a highly hierarchical accountability model, there were additional dynamics at play in the partnership (Jacobs, 2000). From this standpoint, accountability extends beyond the immediate obligations to broadly also encompass characteristics, that include visibility, reflexivity, and relational aspects (Jacobs, 2000). The need and benefit of audits was another important aspect highlighted within the literature. Power (1994) argues that by ensuring Te Tiriti obligations are auditable, it will create space for Māori concerns to be brought to the table and challenge the current underlying principles and norms of Crown agencies. Jacobs (2000) also found that auditing and review processes required Crown agencies to capture Māori voice and consider the needs of the Māori community in order to bring about behavioural changes.

In New Zealand, while significant steps have been taken to establish accountability for Māori, there is still a need for the Crown to fully acknowledge and take responsibility for their actions concerning Māori and Te Tiriti (Barrett & Connolly-Stone, 1998). The establishment of organisations like TPK and frameworks such as Whānau Ora, which prioritise accountability for services to Māori, represents a positive initial step (Durie et al., 2010). However, Jacobs (2000) argues that the impact of such initiatives may vary, and ultimately depends on the ability for Māori voice to reach the Crown and whether Māori can leverage their voice to drive sustainable and long-term change (Jacobs, 2000). While it was noted that efforts have been made to enhance visibility and participation for Māori, it is clear that additional accountability measures between Indigenous Peoples and sovereigns that prioritise and support self-determination are still to be fully determined. In the following section accountability practices within an Indigenous context will be addressed.

3.3 Accountability and Indigenous Peoples

There continues to be a growing recognition that accounting and accountability systems are multifaceted, complex, and powerful mechanisms that can both disempower and empower (Greer and Patel, 2000). Accounting is a common practice used to hold parties accountable (Roberts & Scapens, 1985). In this sense, accounting has been highlighted as a mechanism to perpetuate colonialism and imperialism, as it is often found that accountability practices favour those in power (Jacobs, 2000). Consequently, there are numerous accounts of Indigenous Peoples having been controlled through the use of accounting tools (Davie, 2005; Fleischman and Tyson, 2004; Neu, 2000).

With accounting systems, it is suggested that they promote selective visibility and serve as a mechanism to measure and quantify the value of assets while dismissing the lives of individuals (Vidwans & De Silva, 2023), and consequently, decision-makers tend to distance themselves from the negative outcomes of their actions (Antonelli et al., 2018). Such perspectives result in the unequal authority of power and highlight how accounting has played a critical role in perpetuating the marginalisation of Indigenous Peoples and helped to maintain colonial power (Vidwans & De Silva, 2023). Moreover, accounting practices were used by colonisers to exert control over the governing authority of the lands they had newly acquired (Vidwans & De Silva, 2023). These actions taken demonstrate colonisers' exercise of power to control and limit Indigenous activity, influence, and control over their assets (Vidwans & De Silva, 2023). The transfer of land from Indigenous Peoples to the Crown ultimately established permanent colonial economic systems, resulting in the absence of Indigenous control over their social and economic systems, leading to the displacement of many (Vidwans & De Silva, 2023).

Research consistently highlights the clear contrasts between the values embedded in Indigenous accounting and accountability systems and the dominant Western values found in mainstream accounting and accountability practices (Greer & Patel, 2000). For Indigenous communities, accountability practices are very relational and characterised by negotiability, flexibility, and adherence to principles such as kinship and egalitarianism (Chew & Greer, 1997; Norris et al., 2022). On the other hand, Western accountability practices emphasise independence, individualism, and achievement (Greer & Patel, 2000; Chew & Greer, 1997). These differences illustrate the distinct cultural perspectives on accountability between the

Crown and Indigenous Peoples, thus influencing the ways in which accounting systems are designed and implemented within these contexts.

The colonising effects of accounting and accountability practices imposed on Indigenous communities are observed worldwide. In the context of New Zealand, studies have examined the role of accounting practices in land acquisition and the establishment of primary economic, social, and legislative systems that disadvantaged Māori (Hooper & Kearins, 2004, 2008; Hooper & Pratt, 1995). Research on the New Zealand Native Land Company between 1882 and 1890 highlighted how accounting systems were used to falsely present truths to Māori, in which land exchanges were presented as mere acts of philanthropy and charity, leading Māori to unknowingly hand over their land in exchange for shares (Hooper & Kearins, 2004; 2008; Hooper and Pratt, 1995).

Additionally, it has been found that the Crown, leveraging their power, would 'buy low, sell high' land acquired from Māori (Hooper & Kearins, 2004; 2008). This act can be described as an oppressive form of wealth extraction, as Māori were placed at a disadvantage when their most valuable asset, land, was taken from them (Vidwans & De Silva, 2023). These actions resulted in Māori being left in a state of poverty and experiencing significant negative impacts on their well-being (Hooper & Kearins, 2004; 2008). Such studies concluded that accounting principles primarily served the interests of the Crown, as assets and power are often disproportionately allocated to those with primary authority over others (Vidwans & De Silva, 2023).

Within an Australian context, Chew and Greer (1997) conducted a study on the imposition of accountability systems and their role in perpetuating the oppression and marginalisation of Australian First Nations Peoples. The study argued that the imposition of Western models of accountability disregarded the unique ways in which Aboriginal and Torres Strait Islander Peoples functioned, thus posing a threat to their culture and values (Chew & Greer, 1997). Chew and Greer (1997) emphasised the need for the Australian Government to develop accountability practices that consider not only economic realities but also the cultural conditions of First Nations Peoples. The findings of the study suggest that Western accountability frameworks can be repressive towards Indigenous minorities and support the colonisation of such cultures (Chew & Greer, 1997).

In Fiji, a study conducted by Rika et al. (2008) examined the impacts of British authority and their implementation of administrative practices as a means to exert control over Indigenous Fijians. The study revealed that Indigenous Fijians were required to give account and report on their contributions and faced consequences for unmet accountabilities, while the administrative body had less strict measures and accountability responsibilities (Rika et al., 2008). This disparity in accountability caused concern and highlighted issues regarding the fairness and transparency of accountability systems between the Crown and Indigenous Peoples (Vidwans & De Silva, 2023).

The impact of reporting structures introduced by colonial powers onto Indigenous communities have also been extensively studied (Scobie et al., 2020). These studies highlight the significant gap between the intergenerational focus of Indigenous Peoples and the short-term output focus of the Western corporate environment (Norris et al., 2022). Additionally, mainstream reporting systems are typically built on the understanding that reporting is one-way and hierarchical, which conflicts with Indigenous perspectives that prioritise community consultation and participation (Chew & Greer, 1997; Scobie et al., 2020).

Furthermore, the excessive nature of reporting frameworks implemented by the government is a commonly discussed topic in the literature. It is argued by scholars that reporting frameworks often impose unattainable guidelines for Indigenous communities and unfairly discipline parties who are unable to meet the requirements (Gibson, 2000; Rossingh, 2012; Lombardi, 2016). The presence of such measures acts as barriers and perpetuates the apprehension that Indigenous communities have towards colonial governing powers (Rossingh, 2012; Norris et al., 2022). These discrepancies highlight the urgent need to establish future-focused accountability systems that value and incorporate Indigenous values and voice (Vidwans & De Silva, 2023). Furthermore, it also raises potential future research areas, as to whether accountability systems have the possibility to empower Indigenous communities by establishing additional accountability systems that focus on Indigenous voice and priorities (Jacobs, 2000).

The way in which studies have theorised the Crown and democracy is limited in light of what we now understand from Indigenous studies. Grasping these dynamics offers the opportunity to perceive how accountability mechanisms can be employed to empower Indigenous Peoples. For example, *Matike Mai* can help us to consider different spheres of influence in how we

might govern futures in a more just manner between Indigenous Peoples and settler-colonial powers. Specifically within the context of New Zealand, two mechanisms have influence over settler-colonial accountability: Te Tiriti and UNDRIP. These two mechanisms will be further examined in the following sections.

3.4 *He Puapua*- Māori participation in governance

He Puapua, a report commissioned in 2019 by Te Puni Kokiri, serves as a crucial guideline for New Zealand's commitment to meeting the goals outlined in the UNDRIP by 2040 (Hayden & Bennett, 2022). The report outlines comprehensive changes to New Zealand's governance systems and structures, providing a framework for transformative change to enable Māori to exercise rangatiratanga (International Work Group for Indigenous Affairs, 2019; Te Puni Kokiri, n.d; Hayden & Bennett, 2022).

UNDRIP is a comprehensive international human rights document that focuses on the rights of Indigenous Peoples, aiming to promote the well-being of First Nations worldwide (United Nations, 2017; Te Puni Kokiri, n.d.). It explicitly acknowledges the longstanding disparities faced by Indigenous communities due to colonisation, including the marginalisation and dispossession of their lands and resources (United Nations, 2017). Authors of *He Puapua* argue for a refocus on rangatiratanga and a restructuring of kāwanatanga to realise Māori self-determination, aligning with the core principle of UNDRIP, which recognises that self-determination underpins all other rights (He Puapua, 2019). The adoption of UNDRIP also presents a unique opportunity for New Zealand to strengthen the partnership between the Crown and Māori (He Puapua, 2019).

The authors of *He Puapua* have outlined several key goals concerning the application of UNDRIP within the New Zealand context, which also help to form a foundational framework for my study (He Puapua, 2019). The report extensively discusses the importance of Māori having the ability to exercise authority over areas specific to them, the establishment of governance structures that include iwi and hapū authority, and the broader application of tikanga Māori throughout Crown structures and systems (He Puapua, 2019). Within *He Puapua*, there are significant recommendations for strong Māori participation in both local and

central Government, as well as the creation of a bi-cultural kāwanatanga sphere that accommodates Māori values alongside Crown values (He Puapua, 2019). From an equity perspective, the authors argue for genuine partnership bodies and the integration of te ao Māori and mātauranga Māori perspectives into New Zealand's understanding of well-being, to enable equitable opportunities for Māori (He Puapua, 2019).

In addition to these key goals, there are four key recommendations provided to resource rangatiratanga within the report (He Puapua, 2019). These recommendations include the need for the Crown to acknowledge and embrace Māori culture, actively engage with Māori, enhance Māori-Crown capability, and explore Crown accountability mechanisms (He Puapua, 2019). The significance of the need for the Crown to embrace Māori culture is highlighted throughout the report (He Puapua, 2019). This recommendation is supported by the findings of the Waitangi Tribunal's 2011 report, *Ko Aotearoa Tēnei*, which highlights the importance to incorporate te ao Māori into the Government's actions (He Puapua, 2019). The Tribunal highlights that "Unless it is accepted that New Zealand has two founding cultures, not one…..nothing will change. Māori will continue to be perceived, and know they are perceived, as an alien and resented minority, a problem to be managed with a seemingly endless stream of taxpayer-funded programmes, but never solved" (He Puapua, 2019, p 10). By embracing Māori culture it is argued, the Crown can take a significant step towards fostering a genuine partnership with Māori and create effective socio-economic change (He Puapua, 2019).

Collaboration between the Crown and Māori on matters directly impacting the Māori community is another key recommendation within the report, aimed at promoting rangatiratanga (He Puapua, 2019). The report advocates for the inclusion of all Māori, including iwi and individuals, to share their views and actively participate in engagement processes (He Puapua, 2019). In order to ensure inclusivity, the report suggests that engagement should go beyond just immediate iwi and hapū and also incorporate the voices of marginalised groups. Moreover, the report stresses the importance of empowering these marginalised groups to define their own methods of participation (He Puapua, 2019).

Building Māori-Crown capability emerges as another critical aspect highlighted within *He Puapua*. The report acknowledges the need for significant improvements in the Crown's capability to fulfil its Te Tiriti responsibilities and better serve the needs of the Māori community (He Puapua, 2019). Key priorities are suggested to enhance Crown capability,

including training all public sector employees to have the required capability to meaningfully interact with Māori and ensuring that te reo Māori, tikanga, and mātauranga Māori are properly respected and valued (He Puapua, 2019). To build Crown capability, the report recommends educating public sector employees on Te Tiriti and UNDRIP to foster a deeper understanding of the Crown's role within the partnership (He Puapua, 2019). Additionally, the report suggests establishing accountability mechanisms to strengthen Crown accountability in meeting its Te Tiriti obligations (He Puapua, 2019). Currently, limited mechanisms, aside from the Waitangi Tribunal, were described as solid mechanisms to effectively hold the Crown accountable for its breaches (He Puapua, 2019).

He Puapua argues that overall greater integration of te ao Māori throughout Crown practices will help foster a genuine Tiriti-led partnership and drive positive transformational change. These recommendations alongside *Matike Mai* provide a foundational framework for my study, offering insight into practical solutions that could be implemented within public budgeting processes to effectively hold the Crown accountable for Te Tiriti.

3.5 *Matike Mai*- New Zealand's 'evolving' constitution

Matike Mai Aotearoa refers to the Independent Working Group assigned with the task of exploring innovative approaches to transform New Zealand's constitutional framework (Matike Mai, 2016). It was formed as an outcome of the National Iwi Chairs Forum and was led by Professor Margaret Mutu and Dr Moana Jackson (Godfery, 2016). The report itself emerged from extensive consultations with Māori communities across New Zealand from 2012 to 2015 (Matike Mai, 2016), and was regarded as the "the most comprehensive constitutional consultation in recent New Zealand history" (Godfery, 2016, p. 9). The primary objective of the Working Group was "to develop and implement a model for an inclusive constitution for Aotearoa based on tikanga and kawa, *He Whakaputanga o te Rangatiratanga o Nu Tireni*, *Te Tiriti o Waitangi*, and other Indigenous human rights instruments which enjoy a wide degree of international recognition" (Matike Mai, 2016, p. 7). As a result, the group proposed the 'spheres of influence' model as a potential prospect.

Throughout the literature, there is a prevailing argument that constitutional transformation is essential to enable Māori to exercise rangatiratanga (Godfery, 2016; He Puapua, 2019; Matike Mai, 2016). As it is widely accepted that the Westminster constitutional system which New Zealand has operated under since 1840 does not adequately meet the obligations of Te Tiriti (Godfery, 2016; He Puapua, 2019; Matike Mai, 2016). Currently, there is widespread recognition that in order for this transformation to occur, there is a need for greater Māori involvement, representation, and acknowledgement of Te Tiriti and te ao Māori throughout society (Godfery, 2016; He Puapua, 2019; Matike Mai, 2016). All of which would contribute to the development of sustainable Māori-Crown relationships. Furthermore, *Matike Mai* acknowledges that the current practices and systems of the Crown are inadequately meeting the needs of the Māori community, where Māori continue to be the minority with their rights vulnerable to the influence of the majority. Such findings underscore the persistent negative impacts resulting from colonisation, and in helping to perpetuate inequities. They also support the need for systemic changes within the kāwanatanga sphere to meet obligations under Te Tiriti.

The constitutional framework of New Zealand is based on the Westminster system and is recognised as an evolving structure (Palmer & Palmer, 2004). The Working Group defines a constitution "as the set of principles that describe how government functions and how people choose to regulate their affairs" (Matike Mai, 2016, p. 31). Functionally, constitutions are built on the basis of power and serve as the foundation of authority (Godfery, 2016). In New Zealand, public power is distributed among various constitutional elements, including institutional structures, explicit rules, procedures, norms, and shared understandings (Palmer & Palmer, 2004). These structures and rules encompass elements such as the Cabinet, the Constitution Act of 1986, standing orders, and a range of legislative instruments (Palmer & Palmer, 2004). This type of constitutional framework is often referred to as an "unwritten constitution" or a "customary constitution" (Kramer, 2010). Due to the nature of New Zealand's constitution, there are multiple and diverse definitions, that directly or indirectly influence the allocation and exercise of authority (Godfery, 2016).

The main objective of the Working Group was not to conduct a constitutional review but rather to assess the potential for constitutional transformation in New Zealand (Godfery, 2016). In this context, transformation involves a broader shift towards a new values foundation that incorporates both tikanga Māori and Westminster constitutional values (Godfery, 2016).

Analysis of constitutional discourse often emphasises the presence of distinct forms of power: rangatiratanga and kāwanatanga, with ongoing discussions revolving around how a constitutional system can effectively accommodate both of these forms of power (Godfery, 2016; Matike Mai, 2016). The constitutional models proposed by the Working Group are not necessarily revolutionary in terms of acknowledging the existence of these different forms of power. However, what is ground-breaking is envisioning a future where both spheres can coexist within New Zealand's constitutional systems (Godfery, 2016).

The report's findings highlight several potential constitutional models that could be significant within New Zealand. A total of six constitutional models were proposed by the Working Group, "with the aim of ensuring the inclusion of tikanga values and the sustainability of Māori-Crown relations" (Godfery, 2016, p. 57). These models are primarily built upon the principles of 'rangatiratanga' (Māori governance over people and places), 'kāwanatanga' (Crown governance), and a 'relational sphere' (Matike Mai, 2016, p. 9). Among these models, the relational sphere, which encompasses both the kāwanatanga and the rangatiratanga spheres, is suggested as perhaps the most appropriate for adequately meeting Te Tiriti and UNDRIP obligations (Matike Mai, 2016). Within this sphere, Māori and the Crown may engage in mutual decision-making regarding relevant concerns (Matike Mai, 2016).

Within *Matike Mai* it is further suggested that structural changes within the kāwanatanga sphere are necessary, as Māori have historically been marginalised and placed in vulnerable positions, due to their inability to be part of decision-making processes. Moreover, it is highlighted that the current state of New Zealand's constitutional system acknowledges that the relationship between Māori and the Crown often assumes to be more bureaucratic and transactional in nature, in which the Crown holds the dominant position of power within the partnership (Matike Mai, 2016). Therefore, it is suggested that with systematic changes that promote greater acceptance and incorporation of Māori voices, along with strengthened accountability mechanisms within the Crown, there is a greater opportunity for Māori to exercise rangatiratanga and improve their control over certain governance functions (Matike Mai, 2016). This could then see the Crown surrender control of some of its authority in agreed areas, transferring greater autonomy to the rangatiratanga sphere from the kāwanatanga sphere, leading to a reduced need for authority from the kāwanatanga sphere (Matike Mai, 2016). It's crucial to highlight that within a rangatiratanga Māori framework, Māori are striving for the authority to shape their own futures, rather than to control all people in New Zealand (Matike

Mai, 2016). In this sense rangatiratanga can be more simply described as a model that aims for equity, understanding that all individuals should have the opportunity to reach their full potential, and acknowledging that different approaches may be required for different individuals (Matike Mai, 2016).

While the proposed model may face political resistance from those who perceive it as too radical to grant exclusive authority to the rangatiratanga sphere, alternative suggestions were also presented as a potential compromise (Matike Mai, 2016). These approaches involve exchanging rangatiratanga for a form of mana within the kāwanatanga sphere (Matike Mai, 2016). Examples of Māori involvement within the kāwanatanga sphere include governmental wellbeing initiatives like Whānau Ora and Māori representation within Cabinet, which strengthen Māori influence within the kāwanatanga sphere (Matike Mai, 2016; He Puapua, 2019). These approaches are proposed as a starting point, taking into account the principles of New Zealand's legal constitutional system, where the existing Westminster framework is considered the norm, and any reforms must align with its underlying principles (Matike Mai, 2016).

The spheres of influence framework developed in *Matike Mai* and advanced in *He Puapua* will be used throughout the remainder of this thesis as a conceptual tool for rethinking public accountability in New Zealand. That is, there is a kāwanatanga sphere, which claims exclusive authority over public budgeting via the Crown, a rangatiratanga sphere which is guaranteed some form of autonomy or involvement in public budgeting via Te Tiriti, and a relational sphere where these two sovereigns will work together. This framework helps us imagine possibilities for public accountability in line with Te Tiriti.

This figure illustrates the spheres of influence framework as proposed within *Matike Mai*, and the figure on the right, as depicted within *He Puapua*, shows the current state.
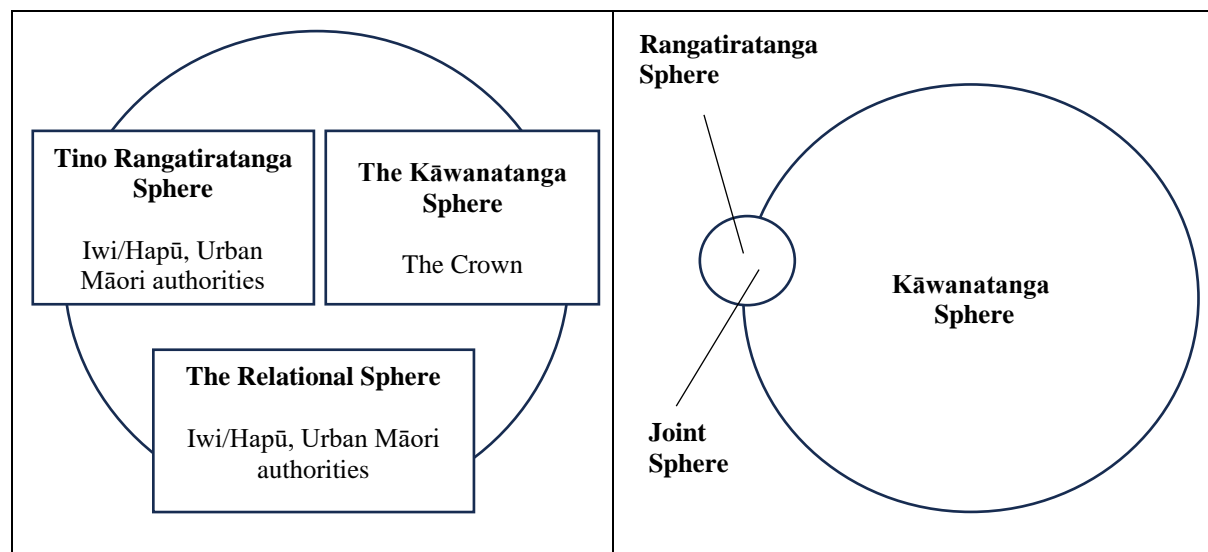

Figure 1. Left: Spheres of influence (Model 2) adapted from *Matike Mai*. Right: Spheres of influence (Model 2) adapted from *He Puapua*. Adapted in Scobie et al. (2023a, p. 9).

3.6 Literature synthesis

In this chapter, I have brought together and drawn-out key findings from relevant literature within my research area. The review has focused on accountability within an Indigenous context, drawing on Te Tiriti, *He Puapua*, and *Matike Mai* to illustrate and expand this understanding. Significant insights have been provided through the literature review, which will help to support and challenge my findings. What became evident throughout this literature review was the use of accountability practices as tools for both disempowerment and empowerment. It became clear across international contexts that accountability practices have had clear and significant negative impacts on Indigenous communities. However, it has also been presented that accountability mechanisms can help to rectify breaches from colonial powers and redress past actions that have contributed towards the inequities Indigenous Peoples continue to face. Through this review, the structural constraints of the kāwanatanga sphere became clear, which has perpetuated colonial power over Indigenous communities. This review has also provided several suggestions for transformational changes and restructuring to

allow greater capacity within the rangatiratanga sphere and advancement within the relational sphere.

Accountability mechanisms have been showcased as an opportunity to create visibility and bring about change for Indigenous Peoples. Strong arguments have been presented by Jacobs (2000), Godfery (2016), *He Puapua,* and *Matike Mai* in support of systematic changes within the New Zealand public sector to effectively hold the Crown accountable for Te Tiriti and UNDRIP obligations. What has not been explored extensively in the literature is the specific application and use of accountability mechanisms within the New Zealand public budgeting process. To understand the current context of the kāwanatanga sphere, it is necessary to investigate how the accountability mechanisms introduced by colonial powers have manifested in day-to-day operations. Furthermore, explorations into how the rangatiratanga and relational spheres can be transformed to build greater capacity are required. This will involve investigating how accountability mechanisms can be used to empower Māori, and effectively hold the Crown accountable. The insights drawn from the literature serve as the basis upon which the following primary research question and three specific research questions, which will guide the interviews and analysis in this thesis, were formulated:

How can Māori hold the Crown accountable for Te Tiriti in the public budgeting process?

1) What are the existing accountability mechanisms used within the public budgeting process?

2) What are possible accountability mechanisms that could be used within the public budgeting process?

3) What are the steps required to put concrete and effective mechanisms in the public budgeting process in place?

The overall aim of this thesis is to address the primary research question by drawing on relevant literature and insights gathered from interviews with participants. Further detail into the research methodological approach and the process of collecting and analysing data will be provided in the following chapter.

In this chapter, the research methodology of this thesis is presented. An overview of the chosen research approach, a kaupapa Māori case study, is provided, along with a discussion of the advantages that led to its selection. The methodological approach involved conducting semi-structured interviews with industry experts to gain insights into how Māori and Non-Māori knowledge can contribute to public accountability in the New Zealand public budgeting process. The responses from the participants served as the primary empirical data for this research. Thematic analysis was employed to analyse the interview transcripts, revealing three distinct segments and several key themes that directly addressed the research questions. Additionally, an outline of the guidelines for conducting kaupapa Māori research will be provided, emphasising the importance of engaging with Māori stakeholders and engaging in consultation prior to undertaking the research. The chapter will conclude by discussing the limitations of the research methodology and addressing researcher reflexivity.

Prior to commencing the research, ethical approval was obtained from the University of Canterbury Human Ethics Committee in 2022 (see Appendix One). In addition, the consent of the interview participants was required, and all participants signed consent forms indicating their willingness to be interviewed (see Appendix Two). Māori consultation was also an essential part of the process, which involved submitting an application to the Ngāi Tahu Consultation and Engagement Group at the University of Canterbury (see Appendix Three). This application outlined the potential risks and impacts of my research on Māori. It provided an opportunity to ensure that my research approach aligned with the principles of Te Tiriti and ensured cultural safety for both the participants and myself as the researcher (Ngāi Tahu Consultation and Engagement Group, n.d.).

4.1 Kaupapa Māori methodology

In this thesis, adopting a Māori-centred research approach centred in tikanga Māori was fundamental. The principles of kaupapa Māori research, as set out by Smith (1999), McClintock et al. (2012), and Walker et al. (2006), served as methodological and theoretical guide throughout my research process. Among these principles, the principle of

whakawhanaungatanga and the following seven principles described by Smith (1999) were particularly influential in shaping my research:

- *Aroha ki te tangata* (a respect for people)

- *Kanohi kitea* (the seen face; that is, present yourself to people face to face)

- *Titiro, whakarongo* … korero (look, listen … speak)

- *Manaaki ki te tangata* (share and host people, be generous)

- *Kia tupato* (be cautious)

- *Kaua e takahia te mana o te tangata* (do not trample over the mana of the people)

- *Kaua e mahaki* (do not flaunt your knowledge).

These principles and how they guided my research journey, to ensure a te ao Māori-centered approach that respected the values, protocols, and aspirations of Māori, will now be further explained. *Whakawhanaungatanga* expresses family connectedness and the forming, strengthening, and maintaining of relationships (Cram et al., 2015). For instance, during the research process this involved identifying relationships between advisors, supervisors, participants and myself as the researcher, either on the premise of maintaining or building a past, present, or future relationship (Walker et al., 2006). McClintock et al. (2012) also discuss the importance of whakawhanaungatanga in the context of the pōwhiri process, which involves protocols to ensure respectful and supportive engagements.

Aroha ki te tangata embodies the core value of respecting individuals and recognising their intrinsic value. *He Kanohi kitea* is an important value in Māori society and signifies the significance of meeting people face to face, as it helps to establish trust. *Titiro, whakarongo ... korero* is similar to the pōwhiri process described by McClintock et al. (2012). Listening respectfully allows individuals to freely share their stories and experiences, providing rich narrative and meaning. *Manaaki ki te tangata* emphasises the necessity of adopting a collaborative and reciprocal approach to research. In accordance with this principle, a collaborative approach can be encouraged throughout the research process. For instance, in discussions concerning ownership of the research, I referred to it as "our" research rather than "my" research, acknowledging the collective ownership of the research (Walker et al., 2006).

Kia tupato focuses on the need to be cautious and was crucial in ensuring a culturally safe research process. This meant that as the researcher I was very conscious of my current understanding and 'lack of' in areas. As a result I took extra care to approach the research with respect and sensitivity. *Kaua e takahia te mana o te tangata* emphasises the importance of respecting the dignity and status of individuals as a researcher (Smith, 1999). *Kaua e mahaki* which means to not flaunt your knowledge, guided my approach as a researcher, where I actively made sure to be humble in my approach and reframed from flaunting my knowledge.

4.2 Case study

This study is grounded in a kaupapa Māori case study approach, which involves research conducted by Māori, for Māori, and with Māori (Wilson et al., 2022, p. 382). A case study, as defined by Stake (1995, p. 11), examines the intricacies and complexities of a specific case, aiming to understand its activities within significant circumstances. There are several different approaches to case study research. Stake (1995) suggests three approaches to case study research: intrinsic – when the researcher has an interest in the case; instrumental – when the case is used to understand more than what is obvious to the observer; and collective – when a group of cases is studied. In this research, an intrinsic approach was employed due to my research interests in public accountability, the New Zealand public budgeting process, and Crown-Māori relationships. The 'case' is the public budgeting process in Aotearoa New Zealand. Semi-structured interviews were also chosen as the primary research method within the case study, as they provided in-depth insights and addressed the "how" and "why" type of research questions (Atkinson, 2002).

4.3 Māori consultation

The consideration of Māori interests was crucial in my research process, given that the project adopted a kaupapa Māori approach and involved Māori participants. Therefore, it was necessary to seek consultation and approval from the Ngāi Tahu Consultation and Engagement Group at the University of Canterbury before gaining human ethics approval. Approval by the Ngāi Tahu Consultation and Engagement Group ensured that appropriate tikanga protocols were followed in engaging with Māori and that the research project was respectful towards the Māori community (Ngāi Tahu Consultation and Engagement Group, n.d.).

The consultation process involved submitting a Māori consultation form (see Appendix Three), which outlined the project's aims, methodology, and potential impacts. By engaging with the Ngāi Tahu Consultation and Engagement Group, I provided them with the opportunity to offer any feedback or advice and assess if my project was deemed appropriate and considerate of mana whenua. This process aimed to enhance the research outcomes' authenticity and impact on Māori communities (Ngāi Tahu Consultation and Engagement Group, n.d.). I considered this consultation vital to ensure transparency and benefit for the Māori community.

4.4 Participant engagement

In line with the principles of kaupapa Māori research, as negotiated through consultation and as previously detailed (McClintock et al., 2012; Smith, 1999; Walker et al., 2006) at the outset of this chapter, I will now explain how they influenced my engagement with participants.

The notion of whakawhanaungatanga was employed to build trusted relationships between tangata whenua (my interview participants) and manuhiri (myself as researcher), to enable in-depth information to be shared (Walker et al., 2006). particularly beneficial in interactions between Māori participants and myself. Prior to commencing the interviews, the pōwhiri process outlined by McClintock et al. (2012) guided my approach. This process incorporated protocols to ensure interactions were respectful and supportive, proving to be particularly beneficial in engagements with Māori participants. One aspect of this process was the delivery of a mihimihi, where prior to starting the interview, I introduced myself and shared my whakapapa with the participants. This helped us establish connections and acknowledge our shared whakapapa links. During the mihimihi, we discussed the purpose of the meeting, research goals, and interests. Additionally, time was provided for participants to ask any questions, and for me to answer them. The incorporation of the mihimihi process aimed to ensure that participants felt valued, welcomed, and recognised as partners in the research (McClintock et al., 2012).

Aroha ki te tangata (a respect for people): In alignment with this principle, participants were given the opportunity to choose their preferred meeting space and interview time. As the researcher, I maintained flexibility regarding the location and time, demonstrating my respect

for their knowledge and time commitment. If any rearrangements had to be made, I was accommodating and understanding. *He Kanohi kitea (the seen face; that is, present yourself to people face to face)*: Emphasis was placed on conducting the interviews in person whenever possible. However, due to the geographical locations of some participants and the constraints posed by COVID-19, some interviews had to be conducted via Zoom.

Titiro, whakarongo ... korero (look, listen ... speak): During the interviews, I actively made sure to engage with participants when they were speaking, by attentively looking and listening. This approach helped me gain a deeper understanding of their perspectives and experiences. Similar to the pōwhiri process described by McClintock et al. (2012), listening respectfully allowed participants to freely share their stories and experiences, providing rich narrative and meaning. *Manaaki ki te tangata (share and host people, be generous)*: Throughout the interviews, space was provided for open discussions, and participants were encouraged to reach out to me at any point during the process. This approach helped to foster an ongoing sense of support and collaboration.

Kia tupato (be cautious): When selecting participants, it was important to also inform and invite a mana whenua representative for an interview, ensuring their involvement and perspective in the study. *Kaua e takahia te mana o te tangata (do not trample over the mana of the people)*: This principle emphasises the importance of respecting the dignity and status of individuals as a researcher. This principle guided my research approach to ensure that participants' mana was upheld. Throughout the process, participants were provided with comprehensive information about the research, given the opportunity to offer feedback, and informed that the thesis findings would be shared with them. While some semi-structured interviews may have time constraints (DiCicco-Bloom & Crabtree, 2006), additional time was anticipated and allocated in consultation with Māori participants (Walker et al., 2006). *Kaua e mahaki (do not flaunt your knowledge)*: During the interview process, I took a secondary role and allowed the participants to take the primary role as knowledge experts. I refrained from controlling the conversation, and instead, I created a space where participants felt free to discuss topics, they deemed important, respecting their perspectives and insights (Walker et al., 2006).

4.5 Semi-structured interviews

In total, eight semi-structured interviews were conducted with industry experts, this included Māori and Non- Māori, who had knowledge and expertise within my research area. The criteria for selecting participants for the project were that they must have had knowledge and/or expertise in any or all of the following areas: the New Zealand public budgeting process, budgeting between the Crown and Māori, kāwanatanga and rangatiratanga spheres, and the delivery of public services to Māori in New Zealand. The interviews took place from October to November 2022, either face-to-face in a public setting or online via Zoom if location prohibited physical meetings. The interviews varied in duration, ranging from 20 to 90 minutes.

Initially, interview participants were identified through personal and supervisor networks, and additional potential participants were suggested through snowballing by the initial interviewees. In the end, the participants came from diverse backgrounds, including individuals from the public sector involved in public service delivery, academics, economists, and a Ngāi Tahu representative. Half of the participants preferred to be named and have their comments attributed to them, while the other four participants preferred to remain anonymous.

Semi-structured interviews can be defined as a "conversation in which you know what you want to find out about- and so have a set of questions to ask and a good idea of what topic will be covered- but the conversation is free to vary, and is likely to change substantially between participants" (Fylan, 2005, p. 65). I chose semi-structured interviews as the primary data collection approach for this study because they "fit more comfortably within a Māori way of doing research" (Walker et al., 2006, p. 336). Additionally, semi-structured interviews were selected because they are useful research methods for gathering people's perceptions of complex issues (Kallio et al., 2016), especially when the research area is complex or little is known (Low, 2013), and when a greater depth and breadth of information is needed regarding a social matter (Blee & Taylor, 2002). Moreover, semi-structured interviews were well-suited for my study as I aimed to explore visions, imaginings, and projections of the future (Blee & Taylor, 2002).

During the interview process, I followed the guidelines for conducting qualitative semi-structured interviews outlined by Kallio et al. (2016) to ensure the credibility and validity of my interviews. In accordance with the recommendations of Kallio et al. (2016), I asked one primary research question and an additional three questions that were closely related to the main context of my research. Within this set of questions, participants were given the freedom to share their perspectives and experiences. After asking the main questions, I posed follow-up questions to clarify and explore participants' responses (Kallio et al., 2016).

I found the use of semi-structured interviews to be highly versatile, as it allowed me to adapt the questions and structure of each interview based on the individual participant. This flexibility created space for themes to be discussed during the interviews, which I could then explore further and revisit as necessary, providing valuable insights from each participant (Fylan, 2005; Kallio et al., 2016; Low, 2013; Brinkmann, 2014). To facilitate accurate transcription, the interviews were either recorded using a voice recorder or through Zoom recording, with each interview subsequently transcribed. The primary research question and the three specific questions that guided the interviews are as followed:

How can Māori hold the Crown accountable for Te Tiriti in the public budgeting process?

1) What are the existing accountability mechanisms used within the public budgeting process?
2) What are possible accountability mechanisms that could be used within the public budgeting process?
3) What are the steps required to put concrete and effective mechanisms in the public budgeting process in place?

4.6 Template analysis

Template analysis was used to identify the key themes from the semi-structured interviews. To analyse the interview transcripts, I followed a technique presented by King (2012) called pattern matching. This process involved examining, categorising, and recombining the evidence to address the initial research aims of my study (King, 2012). King (2012) outlines that this process involves creating codes to be used for the analysis of the interview transcripts and then coding the data. Coding the interview data also helped assign units of meaning to the data and quickly identify segments relating to the research questions and potential themes (Atkinson, 2002). By coding the data, I was able to identify specific themes emerging through repetition, although important findings can still be found in individual instances (Stake, 1995).

Prior to a thorough analysis of the transcripts, patterns were often known in advance and could be drawn from the research question, serving as a template for my analysis (Stake, 1995). I identified several informal themes during the interviews and noted them down. As these themes appeared more frequently in the conversations, I became more conscious of recognising and documenting them. After completing the interviews and transcribing them, initial key themes were identified, including "power-sharing models," "legislative change," "collaboration with Māori," and "transparency."

To systematically analyse the data and uncover the obvious and less obvious themes, the interview transcripts were printed out and formally coded by hand. Coding the data is a systematic process in which a label was assigned to excerpts from the transcripts (King, 2012). To initiate this process, the data were organised based on the three research questions and 'other'. Each transcript was read, and the initial main codes were numerically labelled in each transcript and then noted down on a Word document as the main code headings. Transcripts were then read again multiple times, which identified a second layer of codes (see Appendix Five). To help identify the themes and make the coding process clearer for myself as the researcher, I created a template which was divided into five sections, broken down by the three questions and an extra section for other themes (King, 2012). In the template, I copied and pasted the key excerpts from the transcripts in which the theme was highlighted. I found this made the coding process easier as I was able to organise and view the similar themed excerpts in one area, which made the themes more obvious.

As the transcripts were re-read multiple times, new themes gradually emerged, including those that were initially less obvious and required careful analysis. These hidden themes became more explicit with time and critical examination. Throughout the coding process, codes were modified and merged as related themes overlapped. As the themes developed and additional themes were extrapolated and integrated, a third layer of codes was identified, resulting in a refined template of themes (see Appendix Six). Once the third layer of codes was established, the transcripts were subjected to a more rigorous and line-by-line analysis, aimed at uncovering subtle themes and bringing to the surface the "other themes" within the template.

While common themes were observed and noted throughout the transcripts, it is worth noting that singular responses were also identified, contrary to some literature. Some scholars argue that qualitative case study research relies on the presence of multiple commonalities across interviews, and that a singular response lacks credibility (Clarke et al., 2015; Guest et al,. 2011). However, in this thesis, singular responses are accepted. Llewellyn and Northcott (2007) challenge the notion of "singular invalidity" and argue that while multiple sources of evidence are beneficial, a singular view unsupported by other evidence can still be valid. They suggest that individual perspectives can offer extraordinary insights and a perceptive understanding of a situation (Llewellyn & Northcott, 2007, p. 194).

For example, during the interviews, one participant suggested the use of a participatory budgeting model as a potential accountability mechanism within the public budgeting process. Although this was a singular response across the interviews, it was still considered significant and included in the analysis, given the perspective of Llewellyn and Northcott (2007). While the findings from the interviews have also not undergone "empirical tests that characterize scholarly generalizations" (Stake, 1978, p. 6), naturalistic generalisations based on one's judgment of the findings will be made (Stake, 1978).

From the analysis, three core sections were identified, which will serve as a framework to address the main research question of this thesis:

1) Existing accountability mechanisms used within the public budgeting process

2) Māori holding Crown to account in the public budgeting process

3) Possible accountability mechanisms and steps to advance constitutional transformation of public budgeting

4.7 Methodology limitations

Given the time constraints associated with a Master's thesis, there was a limited duration available to complete the research. Initially, the plan was to conduct a comprehensive exploration of "how to hold the Crown accountable within the public sector," looking more broadly at 'all' accountability obligations. However, due to the one-year time constraint for a Master's thesis, the research area scope had to be refined and narrowed down. Therefore, the focus was shifted exclusively to accountability obligations within the public budgeting process in New Zealand. Additionally, the limited time frame posed challenges in conducting interviews with participants. To ensure sufficient time for robust data analysis and report writing, the interview period had to be constrained. As a result, only eight participants could be interviewed. Nevertheless, despite this limitation, a substantial amount of valuable data was collected. It is also worth noting that the participant selection leaned towards representatives from four distinct areas. Expanding the participant pool to include perspectives from additional sectors, such as healthcare or conservation, would have provided a more comprehensive understanding. This consideration could have enriched the study's findings and shed light on the perspectives of those directly impacted by the public budgeting process.

It is important to recognise that this study primarily focused on the public budgeting process and its associated accountability mechanisms. Given the unique and distinct nature of public finance management and policy, the generalisability of the findings to other domains might be therefore limited. Each area of politics possesses its own characteristics and complexities,

which therefore impact the relevance and applicability of the study's findings in different contexts. However, Stake (1995) argues that the purpose of case study research is not to reach generalisation but rather to uncover in-depth particulars about the specific case being studied; achieving particularisation. Furthermore, while the goal of this study is not to reach generalisation, naturalistic generalisations are possible within case study research (Stake, 1995). Simply put, even with the generalisations made, the findings of a case study may not be applicable to a large population. However, the reader still have the ability to apply certain relatable aspects of the findings to their current understanding within similar areas. By drawing on their prior knowledge, readers can then confirm, reject, or modify the generalisations made (Stake, 1995).

4.8 Reflexivity

Reflexivity can be defined as the critical examination of how we see the world (May & Perry, 2017). When undertaking research, it is considered highly valuable to understand the role of reflexivity and how my role as the researcher and the reasons why I have conducted this study influence how I have answered the research questions (May & Perry, 2017). Reflexivity literature suggests that the focus of "reflexivity is not just about the ability to think about our actions, but an examination of the foundations of frameworks of thought themselves" (May & Perry, 2017, p.3). There is a need to identify oneself within the research and consider how the lens through which we see the world has an impact on the research. Such influences fall within three main categories: our subjectivity, reactivity effects of the research context, and interactions with research participants and data (Fook, 1999). I will now examine these three elements and discuss the relationship between my identity and the context in which my thesis was produced and its overall findings.

The idea of subjectivity is well studied throughout social science and is commonly described as the way research is affected by the ethics, values, emotions, biography, social experiences, and perspectives of the researcher (Davis, 2017). When undertaking the research, I found that my perspective and identity had a critical influence on how I conducted my research. Having both Māori and New Zealand Pakeha ancestry, I sometimes find myself in an awkward position of establishing a sense of identity and belonging as I am "walking the space between" and don't identify myself with one more than the other. Despite the idea of having a dual heritage being

somewhat freeing and allowing me to experience two cultures, they are to some extent opposing cultures, and I often feel like I don't fully embody either one. I often question if I am "Māori enough" and if I have enough Māori cultural knowledge to undertake kaupapa Māori research. Additionally, my family has been disconnected from our Māori culture, and it was not until my tertiary studies that I had the opportunity to connect and learn more about my Māori heritage and culture.

Drawing on these experiences, I found that when interviewing Māori participants, I approached the interviews with more nerves than others because I felt like an "outsider" with significantly less cultural knowledge or understanding, and I was concerned that this might create a barrier. To address this, I took a very secondary role within the interviews, allowing participants to largely determine what they wanted to share and discuss. I introduced myself, shared my pepeha, and engaged in conversation to create a comfortable and authentic environment. As the interviews progressed, my nerves subsided, and I began to feel more like an "insider," which allowed me to undertake the research in a more confident and authentic manner.

My motivation for this study was driven by a desire to better understand Māori perspectives, Te Tiriti, constitutional transformation, and pathways forward due to my own identity and sense of disconnection. While the thesis itself is often seen as the primary outcome of a master's project, my personal journey of reconnection, cultural comfort, and identity reconstruction is another significant outcome of this study.

4.9 Methodology summary

In this chapter, I have presented the overall methodological framework of my research. The purpose of outlining my methodological approach was to establish the legitimacy of my findings and to explain the rationale behind my chosen approach (Kothari, 2004). Within this chapter, I have described the kaupapa Māori case study approach that I employed in my research, providing a justification for its selection. Additionally, I have emphasised the importance of Māori consultation and described the principles that influenced my engagement with Māori participants. Furthermore, I have discussed the process of analysing the interview transcripts to identify key themes in the study. To conclude, I have acknowledged the

limitations of the research methodology and highlighted the role that my identity and research context played in shaping my findings.

This chapter focuses on the perspectives of interview participants regarding accountability within the public budgeting process. It is divided into three main sections, each addressing one of the core research questions: (1) the existing accountability mechanisms used in the public budgeting process, (2) how Māori can hold the Crown accountable for its Tiriti obligations in the public budgeting process, and (3) the potential accountability mechanisms and steps needed to establish concrete and effective mechanisms in the public budgeting process.

As pointed out in Chapter Three, while there is a substantial body of literature on public accountability, there is a lack of research specifically addressing public accountability in settler-colonial contexts. Therefore, the findings presented in this chapter not only aim to address the research questions but also contribute to the limited existing literature in this area. Given the ongoing challenges in achieving equitable outcomes for Māori in New Zealand and the need for the Crown to be held accountable to Indigenous Peoples based on Treaty Rights and UNDRIP, it is essential to re-examine public accountability and explore new perspectives. This includes incorporating mechanisms that allow Indigenous Peoples to hold settler-colonial governments to account in ways that they deem suitable, rather than relying on dysfunctional systems that limit their input. These findings hold particular significance within the field of public finance management in New Zealand, as inadequate resourcing for Māori can hinder their ability to exercise rangatiratanga and achieve equitable outcomes.

5.1 Existing accountability mechanisms within the public budgeting process

Current accountability mechanisms within the Treasury that are used within the public budgeting process were found to be multifaceted. From the interviews, several existing mechanisms were discussed, including the following: agency annual reports, He Ara Wairoa, Te Ao Māori Strategy and Performance Team, budget bid template, vote analyst bid reviews, spending reviews, FEC committee assessment, Minister votes, and the Controller and Auditor-General. Among these mechanisms, He Ara Wairoa, the budget bid template, and the Te Ao Māori Strategy and Performance Team within the Treasury were the most frequently mentioned. Therefore, these three mechanisms will be discussed in depth.

5.1.1 He Ara Wairoa

He Ara Waiora was commonly mentioned during the interviews as an existing accountability mechanism used within the Treasury. As discussed in the context chapter of this thesis, He Ara Waiora is a tikanga-based framework that aims to incorporate manaakitanga and embed te ao Māori perspectives into policy advice (The Treasury New Zealand, 2021b). While He Ara Waiora does not explicitly reference Te Tiriti, the principles of the framework are derived from mātauranga Māori and, like Te Tiriti, prioritise equitable outcomes for Māori (The Treasury, New Zealand, 2021b). Unlike other policy frameworks, He Ara Waiora considers all four pillars important to Māori, including social, economic, environmental, and cultural aspects (Scobie & Love, 2019). Although He Ara Waiora is currently in the pilot phase and early stages of implementation within the Treasury, participants noted its "huge potential," with one participant mentioning that it is "currently being considered for further implementation into the budget bid template and across Treasury in the future." If He Ara Waiora were to be more extensively implemented throughout the Crown, McMeeking et al. (2019) suggest that it would support a systems-level change in the Crown's values and systems, leading to wider respect and adherence to Te Tiriti.

The majority of participants had positive perceptions of He Ara Waiora and believed it offered several advantages. He Ara Waiora was highlighted as a framework that could enable the Crown to act and operate in a more authentic and orderly manner. One participant stated, "The more you're able to apply He Ara Waiora authentically, the more you can draw out good answers from agencies and have transparent conversations about how the values are being reflected." Another participant believed that if He Ara Waiora were implemented in the budget bid template, responses would be more explicit and transparent. This, in turn, would allow "vote analysts to engage in deeper conversations" and help "start and normalise discussions in this space". Additionally, another participant believed that "if the Crown was to embody, He Ara Waiora, then it would find itself less engaged with the Waitangi Tribunal". Finally, another participant appreciated the simplicity of the framework and considered it relatively easy to grasp. "Ninety percent of the people would just pick it up easily and say, 'Yeah, you know, this makes these outcomes. I want to use it.'"

To assist in the successful implementation and adoption of the framework, the need to communicate the necessity and benefits of He Ara Waiora to relevant parties was also discussed during the interview process by one participant. "If you can demonstrate that using He Ara Waiora for your policy or budgeting work, and how it provides better outcomes, then people will do it." The participant also emphasised the importance of communicating "the value He Ara Waiora is actually creating and the benefit to all of New Zealand." Literature also highlights the need for clear communication strategies during policy development. Scobie and Love (2019) found from their analysis of He Ara Waiora, meaningful Māori-Crown partnership in policy development can be achieved through strong communication strategies that deliver the need for this engagement. According to Scobie and Love (2019), this strategy is important, not just because of the Crown's obligations under te Tiriti, but also to help achieve positive results for society as a whole.

In general, He Ara Waiora is applauded as a radical framework that demonstrates a meaningful commitment by the Crown to meet Te Tiriti and UNDRIP requirements (Scobie & Love, 2019; McMeeking et al., 2019). Despite these positive factors and support from participants, literature still suggests the need for further development and greater evaluation of He Ara Waiora. The Tax Working Group's report states that even with strong support from Māori engaged in the consultation of He Ara Waiora, greater collaboration with Māori is recommended to ensure that the intended outcomes of the framework result in concrete and measurable improvements (McMeeking et al., 2019). Further concerns were also raised regarding the deformation of tikanga, tokenism, and the authentic use of tikanga within policy (McMeeking et al., 2019). It is argued that when tikanga is later applied in a symbolic effort to existing systems and structures, there can be a disconnect between the intended and actual outcomes, leading to potential performance gaps (McMeeking et al., 2019). To facilitate meaningful change in current public systems and policy, Scobie and Love (2019) suggest that collaboration with Māori should go beyond mere obligation and tokenism, and instead demand authentic Māori and Crown engagement.

5.1.2 Budget bid template

During the interviews, participants frequently mentioned the budget bid template as a key accountability mechanism in the public budgeting process. In the initial stages of the process, the budget bid template plays a crucial role. One participant emphasised that "any agency wanting to seek funding in any year must articulate their aims, what they want to spend every single dollar on, and what outcomes they want to achieve in the budget bid template." The practicality of the budget bid template for capturing information was also highlighted by another participant, who stated that "in terms of understanding what agencies are trying to achieve, it's all captured in the budget templates."

Within the budget bid template, participants also noted that there is a section on Te Tiriti, where applicants are expected to discuss how their proposed initiative aligns with Te Tiriti. Since Budget 2022, three participants mentioned that more efforts have been made to incorporate He Ara Waiora into the budget bid template. One participant stressed the importance of such sections, as they help agencies showcase "how the values and aspirations of the people are brought into that initiative." This participant also pointed out that having agencies to report on He Ara Waiora and Te Tiriti within their bids promotes community engagement and encourages future-focused thinking, prompting agencies to consider how and where they engage with the community.

The use of the budget bid template for identifying common themes across bid initiatives was also highlighted. One participant mentioned previous year's budget bid templates, where the need "to really sharpen up cultural capability more broadly across the Crown" was identified. An additional theme that also surfaced found that "the amount of engagement wanted to be had with iwi across all agencies at one time was more evident than had ever been questioned before in the budget bid template."

While participants acknowledged the importance of the Te Tiriti section within the budget bid template in meeting Te Tiriti obligations, they also noted that little effort is made to evaluate or measure whether the successful bids actually align with Te Tiriti. One participant claimed that the Treasury still lacks an additional component for evaluation and stated that there is "still a need to go back to the template with some type of mechanism." However, this participant also recognised that "there are points within the process to keep asking important questions"

to ensure Te Tiriti obligations are met. This prompted further questions about how the bids could be evaluated and measured in terms of Te Tiriti. Participants found it challenging to provide a straightforward answer, emphasising the need to avoid conducting evaluations as mere box-ticking exercises.

The templates were also described as important tools for transparency, as the intended aims and outcomes of the bid are explicitly written down and "really detailed and pinned down". Several participants viewed this as essential, as it allows the Treasury to refer to the budget bid template for auditing purposes if any issues or concerns were to be raised. Current Treasury systems rely on a trust-based approach with agencies, with one participant stating that there is "this level of trust that Treasury assumes that agencies do."

There are high expectations by Treasury that what agencies declare within the budget bid templates are met, and that "should things happen where it's ended up having an negative effect on their Māori Crown partnership because something in the project has gone wrong" then Treasury would be made aware. Another participant also spoke about the particular use of the budget bid template for auditing and accountability purposes, stating that "agencies are evaluated extremely through again that budget bid template, to see how did the previous year go ... and to ensure that what they said they're going to do."

5.1.3 Te Ao Māori Strategy and Performance Team

The Te Ao Māori Team within Treasury plays a vital role in helping ensure Te Tiriti is upheld, and obligations are met during the public budgeting process. The Te Ao Māori Team grew from Treasury's value of providing a te ao Māori perspective to uplift the living standards of all New Zealanders. Although the team is one of the smaller teams within the Treasury, one participant noted that the Te Ao Māori Team "works across the whole of Treasury and everything Treasury does." One of the main focuses of the Te Ao Māori Team is to assist the Treasury with key policy projects. The team ultimately aims to embed He Ara Waiora, ensure that a te ao Māori lens is applied to all work, and that te reo Māori and tikanga are immersed across the Treasury.

When budget bid discussions are held, the Te Ao Māori Team can also offer support and help vote analysts assess budget bids, provide feedback to agencies for areas of improvement, and in general, keep on top of Treasury employees to "ensure they keep asking the questions and that vote analysts are asking the right question to agencies," especially concerning Te Tiriti matters. One participant described how the Te Ao Māori Team's role within the Treasury was also to be a point of quality assurance. The same participant stated that this means the team "often reviews a lot of the vote analyst's work around He Ara Waiora and the Treaty question" and that if the vote analysts have questions, the Te Ao Māori Team is there to help them. This participant also noted that the team can suggest to co-workers "that they may want to ask these questions... or they don't necessarily agree with the assessment but can provide additional support."

Some of the most recent work of the team includes the application of He Ara Waiora into Budget 2022 and working within the public finance system modernisation space to again embed He Ara Waiora. To help achieve this work and oversee He Ara Waiora, an external group of te ao Māori leaders, Ngā Pūkenga, also works closely with the Te Ao Māori Team.

5.1.4 Summary of existing accountability mechanisms within the public budgeting process

This section has highlighted the existing accountability mechanisms within the public budgeting process and their connection to upholding Te Tiriti within the Treasury. While not all of these mechanisms explicitly align with Te Tiriti, they are driven by the principles of manaakitanga and are working towards the same goal. This section has also emphasised the importance of further strengthening and expanding the internal Māori influence within the kāwanatanga sphere and the need for transformative change from within. These points will be taken up further in the discussion chapter of this thesis.

5.2 Māori holding the Crown to account within the public budgeting process

All participants acknowledged the need for advocacy and legislative change with the help of the National Iwi Chairs Forum (NICF) and the Waitangi Tribunal. Participants suggested that budget bid discussions between Treasury and the NICF should be held, and that some form of legislative change with the support of the Waitangi Tribunal could be successful as effective means for how Māori could hold the Crown accountable for Te Tiriti in the public budgeting process.

5.2.1 Legislative change

An accelerated approach to achieving sustainable and effective change is often sought through legislative change. Participants viewed legislative change as essential for helping Māori hold the Crown accountable in the public budgeting process. Legislative change is essential to enable Māori autonomy over the allocation and distribution of resources within the public budgeting process. While most participants could not explicitly identify the exact legislative changes that need to be made, one participant specifically identified that amendments need to be made to the Public Finance Act 1989. The participant stated, "the Public Finance Act needs to be made more flexible because right now... it doesn't align with a te ao Māori worldview." Concern was also raised by the participant regarding the ability for the Public Finance Act 1989 to be adapted or changed. The participant claimed, "the rigidity of the Public Finance Act, as it stands, probably doesn't support people in giving effect to Te Tiriti in the public finance space."

Legislative change is a timely and challenging process, as reflected upon by participants who acknowledged the past and ongoing challenges faced by iwi in relation to the Waitangi Tribunal and iwi settlements. Participants anticipated similar difficulties with any legislative changes in the public budgeting process. Due to the nature of government, participants believed that if any legislative changes were to occur, a legal mechanism that is "agile, strategic, and sustainable", irrespective of the coalition in power. This would ensure the longevity and effectiveness of the amendment.

Participants noted that implementing such a mechanism would be "costly, require a huge investment, take a lot of time, and involve risk". Since budgets are set annually and parliamentary terms are three years, the process of legislative change would need to account for these time constraints. Participants highlighted that legislative change is a complex and multi-stage process, requiring thorough examination and multiple approvals before implementation. One participant noted that it is a timely process that could take several years, and "it would be unlikely to see a decision made within three years." Despite recognising the immense potential that legislative change could do in holding the Crown accountable in the public budgeting process, participants still expressed concerns and uncertainty regarding the challenges associated with it.

While participants emphasised the difficulties of achieving legislative change, they also discussed the power and authority that the Waitangi Tribunal has concerning Te Tiriti matters. The Waitangi Tribunal is an "official and permanent commission of inquiry that makes recommendations on claims brought by Māori relating to Crown actions which breach the promises made in the Treaty of Waitangi" (Waitangi Tribunal, 2022, para. 15). Across interviews, the Waitangi Tribunal was discussed as an effective enabler in helping to advocate, make legislative changes, and hold the Crown to account on behalf of Māori within the public budgeting process.

5.2.2 National Iwi Chairs Forum

The National Iwi Chairs Forum (NICF) "recognises the rangatiratanga/independence of iwi" (National Iwi Chairs Forum, n.d., purpose section). The NICF is made up of iwi leaders from around New Zealand, who advocate iwi priorities on behalf of the collective (National Iwi Chairs Forum, n.d.). In interviews, the NICF was brought up as a potential mechanism for how Māori could hold the Crown accountable within the public budgeting process. This approach was suggested by almost all participants and was referred to by many as "the best approach." When discussing the NICF, the conversations between participants were similar, and there was a mutual understanding among them regarding the authority and potential influence of the NICF in advocating for and actioning beneficial changes for Māori. One participant argued that what would be "most impactful for Māori right now, would be the Iwi Chairs Forum... If

the Iwi Chairs wanted to, they could initiate budget conversations... nothing is stopping them from having a couple of budget hui, to say how's it going? What's happening? How can we help? And this is what the priority is for us."

For Māori to see the Crown held accountable in the public budgeting process, it would need to begin with the collective power of iwi Māori. Many participants acknowledged that the collectiveness of iwi Māori through the NICF would be crucial in having enough influential power to effect change within the public budgeting process. Participants also believed that the NICF would need to engage in forward and strategic thinking during budget discussions. One participant stated that iwi Māori would need to be "political and agile, regardless of the government's colour—whether it be blue, yellow, red, or green.", their approach would need to be sustainable. While it was agreed that the NICF could effectively advocate on behalf of each iwi region, further discussions with participants raised concerns about how "non-national Māori organisations could leverage their power and influence in the budgeting space." For example, a participant expressed concern about "how organisations like the Māori Women's Welfare League could leverage their influence to ensure adequate funding from MSD and Oranga Tamariki to achieve their desired outcomes." Although initial suggestions for how Māori could hold the Crown accountable seemed straightforward, it became apparent throughout this study that numerous opposing political views and goals would emerge and require careful negotiation and organisation among Māori to achieve a collective goal and an effective accountability mechanism for "all" Māori.

5.2.3 Summary of how Māori can hold the Crown to account within the public budgeting process

This section has highlighted the need to build capacity in the rangatiratanga sphere to better hold the Crown accountable within the public budgeting process, as the Crown ultimately holds a monopoly over New Zealand's state sector and public finances. This constitutes a breach of Article 2 of Te Tiriti, where Māori are guaranteed te tino rangatiratanga. For Māori to hold the Crown accountable, it was argued that legislative change and advocacy are necessary, with the National Iwi Chairs Forum and the Waitangi Tribunal playing key roles in helping Māori exercise rangatiratanga within the public finance space. This process may be challenging due

to differing political views and goals among Māori, necessitating cooperation to reach a collective goal. This discussion will be elaborated further in Chapter Six, where the necessity for constitutional transformation and its role in advancing rangatiratanga within public finance management will be explored.

5.3 Possible accountability mechanisms and the steps required to put concrete and effective mechanisms in the public budgeting process in place

In this section, I will discuss possible accountability mechanisms and the steps required to establish concrete and effective mechanisms in the public budgeting process. During interviews, various accountability mechanisms were discussed, some of which including an independent advisory group, feedback panel, Te Tiriti analysis, Tiriti evaluation framework, co-design/co-governance model, iwi vote, shared decision-making model with Māori, and a participatory budgeting model. Among these, the shared decision-making model with Māori and a Te Tiriti analysis and evaluation framework emerged as the most commonly mentioned mechanisms and therefore will be discussed in greater detail.

Additionally, several steps were suggested to implement effective mechanisms, such as learning and development programs, knowledge-sharing systems, budget bid training for agencies, improved communication packages for agencies, public feedback mechanisms, reflective learning programs, and increased transparency. Other themes that emerged included greater collaboration across agencies, exemplary budget bid answers, societal shifts, organisational cultural change within the Crown, building Māori Crown capability, cultural competency training, collaboration with key stakeholders, relaxation of budget secrecy, and a willingness for partnership. Once again, collaboration with key stakeholders, increased transparency, and building Māori Crown capability were highlighted as the most significant steps by participants, therefore these will now be further explained.

5.3.1 Te Tiriti analysis and evaluation framework

During the interviews, there was discussion about the significant potential of greater incorporation of Te Tiriti into Treasury analysis and evaluation. Participants saw the implementation of a Te Tiriti analysis and evaluation framework within the Treasury as an

potential effective accountability mechanism. Participants thought this framework would thoroughly embed Te Tiriti into the public budgeting process, allowing bids to be monitored, measured, and evaluated against Te Tiriti principles. Within current systems, Treasury employees often conduct spending reviews on different agencies, however, Te Tiriti considerations are not formally included in these reviews.

Participants saw the potential for a similar approach that would include Te Tiriti analysis and evaluation, with one participant believing that this could be "a significant lever." Participants also noted that while no current evaluations are carried out to evaluate how the successful bids met Te Tiriti as declared in the budget bid template, there is further potential to evaluate these intended outcomes. Numerous participants emphasised the opportunity to incorporate Te Tiriti more into the budget bid template and the existing He Ara Waiora framework, which they considered to be logical and efficient approaches. By incorporating Te Tiriti more into the budget bid template and/or He Ara Waiora framework, agencies would be required to actively incorporate and uphold Te Tiriti principles within their bids and kaupapa.

Numerous reasons make it essential to complete evaluations within this context. Participants argued that the main purpose of Te Tiriti evaluations is to demonstrate the positive changes and outcomes resulting from the bid and to showcase how it upholds Te Tiriti principles. Evaluations were also seen as a means to identify relevant deficiencies and provide motives to better prioritise resources for positive change and to uphold Te Tiriti. In the discussion of evaluations, the importance of ensuring appropriate and meaningful evaluations was highlighted. The "tick box approach" was often bought up as a method that many felt pervades the public sector, particularly related to Māori priorities and Te Tiriti. Participants stressed the need to focus on outcomes rather than a mere compliance approach.

A key focus on measuring the performance of successful bids against Te Tiriti would be to actively demonstrate how Te Tiriti is being upheld and how the kaupapa embodies Te Tiriti. This would help show how the spending has positively impacted stakeholders as aligned with Te Tiriti outcomes. Designing and implementing evaluation programs can be challenging and require thorough groundwork. Evaluations also vary in nature, as one participant noted, "within the public sector, there is a lot of variability between evaluation practices." To ensure an

appropriate and successful evaluation program, many participants believed that extensive research and development by academics before implementation would be crucial.

Currently, within the Treasury, formal evaluations of successful bids are not conducted unless concerns are raised. Among participants, this raised the question of why an evaluation or Te Tiriti analyses have not been explored. It was apparent that participants thought there is more that can be done in the evaluation and analysis space. However, whether the introduction of a Te Tiriti evaluation or analysis program would bring significant changes to Te Tiriti accountability within the public budgeting process remained uncertain for some participants. One participant noted that they would be curious to see if "placing more emphasis on the Treaty lens would result in changes in behaviours around accountability."

5.3.2 Shared decision-making model with Māori

It was evident from the interviews that participants strongly believed that Māori should be involved in the decision-making process within the public budgeting process. Their participation was seen as crucial to fulfilling Te Tiriti obligations and ensuring more equitable outcomes for Māori. While the complexities and politics surrounding co-governance and power-sharing arrangements were acknowledged, the majority of participants believed that "Māori have an absolute right to be in that space." The level of Māori participation in the decision-making process was seen to vary depending on different situations and contexts within the public sector. While some participants considered Māori participation in the public budgeting process to be less crucial and feasible, others viewed it as vital. Additionally, participants recognised the importance of the Crown's commitment to engaging in meaningful Tiriti partnership with Māori. They noted that without this commitment, achieving any real change would be difficult.

In New Zealand, co-governance models are gaining prominence as effective governing systems to fulfil Te Tiriti obligations. Co-governance models aim to embed Te Tiriti throughout the public sector and increase Māori participation in the governance space, as assured in the signing of Te Tiriti. In an effort to reconcile the unmet obligations by the Crown and enable Māori to practice rangatiratanga effectively by having access to sufficient resources, most participants saw co-governance and co-design models as effective accountability mechanisms

that could be applied in the public budgeting process. There were variations in how such a model could be implemented and sustained, as well as differing opinions on the level of input and participation by Māori. One participant expressed that "there is a real opportunity for co-design at all levels, whether it's the creation of the kaupapa in terms of our budget bid or Māori being part of the decision-making space."

During the discussions, participants expressed concerns regarding not seeing equitable outcomes for Māori within the current structure of the public budgeting process. One participant stated that "I guess it comes back to the Treaty obligations you know where we are part of that decision making, I think we have an absolute right to be in that space deciding where some of that budget should be spent, I think if we were doing that too we would see more equitable outcomes because we certainly don't see that at the moment because of the way the budget is set."

It was clear from the interviews that there is a stronger need for the Crown to partner with Māori and create opportunities for meaningful engagement. Bringing Māori into the decision-making space would facilitate open conversations and enable important questions to be asked, helping to ensure greater transparency and accountability. One participant emphasised there is a "huge opportunity to push more in the system for more emphasis on partnerships with iwi, with it is co-design, or whatever that may look like….there is a huge opportunity to not only have more questions or more targeted narrative on that. But also bringing people together, and, like you said, have more transparency."

The debate surrounding the contradictions and challenges of implementing a co-governance model within the public budgeting process was anticipated and became evident during the discussions. Participants held varying views and opinions on the feasibility of successfully implementing a co-governance model within the public budgeting process. Not all participants shared the belief that co-governance can be applied to all areas of government, echoing the perspective of former Attorney-General and Minister for Treaty Negotiations, Chris Finlayson. One participant mentioned that in the realm of public finance management, it could be difficult to implement a co-governance model, stating, "where it gives rise to co-governance, I think people should always explore it. But I don't think we should do it for everything, at least because there is only so much capacity."

The feasibility and efficiency of implementing a model that is inclusive and "respects the tino rangatiratanga of every whānau" in the public budgeting process were also discussed. The presence of over one hundred iwi across New Zealand was highlighted as a potential barrier by some participants. This poses challenges due to the need to communicate, collaborate and meet the needs of a diverse range of iwi. Scobie and Love (2019) also point out that iwi have diverse requirements and ambitions, which they note is important to recognise and accommodate these diversities in Tiriti-empowered policy development to uphold rangatiratanga.

Jo McLean highlighted some of the complexities that can occur when engaging with different iwi. She explained, "there is eight iwi at the top of South Island, their takiwā is a lot smaller than the takiwā of Ngai Tahu. So, I think that makes it quite easy for us to say come and talk to us as an iwi…I get it gets a little more complex when you start talking about iwi up north…. Because if you've got a process, where you want to engage with all iwi that could get quite cumbersome and difficult to find some agreement."

Furthermore, participants noted that there could be greater complexities for Central Government compared to Local Government when working with certain iwi, which could pose challenges. One participant mentioned, "at the local level it's relatively easy for the Christchurch City Council to enter into co-governance because mana whenua is well understood here, it is particularly easy because there is one iwi and one rūnanga, so that's relatively straightforward, but in other parts of the country there might be half a dozen iwi and contested leadership amongst iwi."

The realities of having a shared decision-making model with Māori, whether that be in all aspects of the public budgeting process or smaller aspects, will involve some difficulties. However, in fact, it may be the key to upholding Tiriti within this space. Scobie and Love (2019) argue that in order to achieve a meaningful Māori and Crown partnership, strong and concise communication approaches will need to be adopted to inform the public that collaboration with Māori is not just necessary under Te Tiriti, but will also produce positive outcomes for all of society.

5.3.3 Transparency

During interviews, participants expressed the importance of transparency in the public sector, particularly in the public budgeting process. They acknowledged that transparency is key to building public trust. Participants had concerns about the current lack of transparency in the public budgeting process and agreed that measures should be taken to improve transparency. One participant noted the difficulty of achieving transparency in the public budgeting process due to the Crown's inward-looking and institutionalised nature. They also noted that the New Zealand public sector operates within a very conservative structure, in which the public budgeting process is conducted in a confidential and siloed manner, contributing to the lack of transparency. This lack of transparency within the public budgeting context is often referred to as budget secrecy. The participants also emphasised the need for greater openness and accountability in the public budgeting process. They believed that increased transparency would not only enhance public trust but also enable better engagement, and participation from stakeholders, including Māori.

Transparency within the public sector significantly promotes effective public governance and development (OECD, 2003). According to the OECD (2003), there is no universal approach to promoting transparency, however clear and effective two-way communication between public officials and the community is suggested (OECD, 2003). An open and transparent public budgeting process is particularly important, as it helps to promote public trust (OECD, 2003). It is argued that when people can see that their views and interests are respected and that public funds are being used effectively, it builds society's confidence in the government's actions (OECD, 2003). Transparency and inclusivity in budgeting also leads to better fiscal outcomes and facilitates the development of more responsive, impactful, and equitable policy (OECD, n.d.).

The need for greater transparency in the New Zealand public budgeting process was largely emphasised by Professor Paul Dalziel. He argued for a relaxation of budget secrecy, stating that "the current New Zealand public budgeting process is not very participatory" and "there is a need for a relaxation of budget secrecy so that the Government is able to collaborate with partners in a more transparent manner". While Professor Dalziel acknowledged "there are existing reasons for the current approach", he suggested exploring the possibilities of making

the process more open. A report published by the Office of the Ombudsman in 2018 also raised questions about the convention of budget secrecy. It questioned whether the public interest to publicise budget information outweighed the need to withhold certain information for effective budget preparation (Office of the Ombudsman, 2018). The report however did acknowledge that there may be cases where budget-related information should be withheld to protect commercial interests (Office of the Ombudsman, 2018), a concern also emphasised by Professor Dalziel.

Professor Dalziel suggested incorporating participatory budgeting within the New Zealand public budgeting process aims to enhance transparency and public engagement. Participatory budgeting is a democratic approach that recognises people as experts in their own communities, allowing them to identify needs, develop proposals, and vote on how public funding should be allocated, rather than solely relying on elected representatives (Gilman, 2016; Su, 2018). He emphasised that participatory budgeting is not new to people, stating that several "places around the world are currently trying participatory budgeting processes."

The literature on participatory budgeting highlights several benefits. First, it encourages community engagement by providing the public with the opportunity to contribute in the decision-making around the allocation of public funds (Gilman, 2016; Su, 2018; Shah, 2007). Second, participatory budgeting improves transparency in government as collective and open decision-making reduces public perceptions of secrecy (Gilman, 2016; Su, 2018; Shah, 2007). Third, it fosters inclusive and accountable governance by providing marginalised communities, including Māori an equal opportunity to participate and have their voices heard (Gilman, 2016; Su, 2018; Shah, 2007). Fourth, it enhances public trust in government by involving the public directly in the decisions that impact their communities (Gilman, 2016; Su, 2018; Shah, 2007). Lastly, participatory budgeting can also improve public service delivery by directing the allocation of funding to public needs and preferences (Gilman, 2016; Su, 2018; Shah, 2007).

Overall implementing participatory budgeting in New Zealand would welcome a more inclusive and democratic approach to budgeting. This could help see more equitable outcomes by allowing groups to participate in resource allocation to address their specific needs (Gilman, 2016; Su, 2018; Shah, 2007). Participants' perspectives have also indicated a growing recognition of the importance of public transparency in the public budgeting process, and the

need to find an adequate balance between openness and safeguarding sensitive information. The call for greater transparency in the public budgeting process aims to not only improve accountability, public trust, engagement and collaboration but fundamentally create more equitable outcomes for all in New Zealand.

5.3.4 Collaboration

Within the public sector in New Zealand, there is a growing demand for government agencies to operate in a more collaborative approach. From interviews, it was found that collaborative approaches which involve input from external stakeholders will help propose future-focused accountability mechanisms that uphold Te Tiriti. Participants suggested the need to engage and collaborate with various actors before an effective accountability mechanism to hold the Crown accountable in the public budgeting process could be implemented and effective. Key actors included iwi Māori, government agencies, the community, whānau, and Māori organisations. Within the Treasury, collaboration has been limited and posed challenges in achieving an efficient accountability mechanism within the public budgeting process. One participant noted that the Treasury is "very much stuck in Treasury and government processes," which has hindered collaborative efforts in the public budgeting process.

Participants emphasised the importance of "walking alongside Māori" and listening to their voices in implementing an accountability mechanism in the public budgeting process that respects Te Tiriti. In spite of the increasing economic and political prominence of iwi in New Zealand (Kukutai & Rarere, 2013) and the expectation of engaging with whānau and iwi Māori in the budgeting process, there is often little to no collaboration with Māori when relevant budget bids are submitted.

Speaking from a Ngāi Tahu perspective, Jo Mclean stated, "often what we get in the budget is that it has been completed without any kind of consultation with iwi." Many participants expressed confusion as to why there hasn't been appropriate collaboration or engagement with Māori in the past, with Jo noting this as particularly 'interesting…. considering the size and breadth of the Māori economy." This suggests that the underlying system in which the

budgeting processes and structures are conducted does not give rise to or value Māori voice, but rather perpetuates deprival.

For many people, the need to collaborate with Māori and understand what they would consider an appropriate and effective accountability mechanism within the public budgeting process is crucial. As Jo Mclean stated, this collaboration "would likely create very different types of outcomes." From a practical standpoint, participants identified collaboration and discussion with iwi Māori as the most influential and powerful means to enable Māori voice. Several participants spoke of the need to consult with iwi Māori to gather their opinions on how an effective mechanism could be implemented successfully.

Participants discussed iwi Māori as conceivably the most effective and efficient approach to gathering Māori voice for two main reasons: their ability to represent and speak on behalf of the collective and their recognised positions of influence. Since post-settlement agreements, although still significantly under-compensated for their loss of land and resources, only three Iwi—Ngāi Tahu, Waikato Tainui, and Ngāti Kahungunu—were noted by some participants as having sufficient resources to exert influence in the public budgeting space. One participant pointed out that considering the current capabilities and capacity of many iwi, engaging and advocating in the public budgeting space would require significant effort and resources, which may not necessarily result in a positive outcome. It was suggested that it might be more beneficial for those iwi to invest their resources in building themselves as organisations instead.

The participants also highlighted the need to collaborate and provide opportunities for whānau voice as another important step in designing and implementing an effective accountability mechanism within the public budgeting process. They suggested a two-pronged approach involving engagement between the Crown, iwi Māori, and 'other' Māori voices, including whānau. While acknowledging that 'other' Māori voices may not hold the same influence or mana whenua status, participants still considered their voice as valid and necessary. Ivy Harper stated, "whānau have generational knowledge that has informed their living and their experiences... our research in history shows us that, so there should also be a voice or space for them."

However, when participants were asked about the inclusion of 'other' Māori and whānau voice, some raised questions about the practicalities and feasibility of collaboration, particularly regarding how to "define which whānau to talk to." Despite these concerns, all participants still believed that there should be a space for whānau voice. From a practical perspective, they saw it as the responsibility of iwi to ensure that whānau voice is represented when engaging in conversations with the Crown in the public budgeting process.

5.3.5 Māori Crown relations

Since colonisation and the signing of Te Tiriti in 1840, Māori and the Crown have had a longstanding relationship. Today, we can see the greater concern for the need to have Māori values, tikanga, rights, and Te Tiriti, embedded in legislation and society. This recognition has transformed the nature and frequency of interactions between Māori and the Crown (Statistics New Zealand, 2015). However, despite the existence of various partnerships and governance arrangements between the Crown and Māori since settlements, the interviews revealed persistent cultural challenges that highlight the need for further development of Māori-Crown relations. Participants saw the need to build this capability as a significant step toward implementing an effective accountability mechanism within the public budgeting process. The resistance to successful Māori and Crown partnerships was found to be influenced by several levers, including perceived risk, the Crown's reluctance to share power, racism, opposing perspectives, and institutional structures. Participants indicated that there is a need for cultural capability training across the Crown, including within the Treasury, in order to effectively uphold Te Tiriti and create an environment where Māori values and tikanga are not only respected but also seamlessly integrated.

A key legislative document that outlines the vital function of the public service in upholding the Crown's engagement with Māori in accordance with Te Tiriti is the Public Service Act 2020 (Te Kawa Mataaho Public Service Commission, n.d). The act explicitly acknowledges the need for leaders within the public sector to enhance and maintain the skills of public servants in their engagement with Māori and to gain a deeper understanding of their perspectives (Te Kawa Mataaho Public Service Commission, n.d., para. 2). However, despite this legislation and other efforts in society to uphold Te Tiriti, several participants commented on the current

under-resourced state of the public sector workforce. Several participants expressed the belief that the public service is notably under-resourced when it comes to having knowledgeable employees who possess the cultural understanding necessary to effectively engage with Māori. One participant working within the public service noted that "obviously, this is a challenge across the public sector with not enough people with the te ao Māori capability and having that understanding, and then building that capability across the Crown, there's always a lack te ao Māori knowledge within teams." Which ultimately hinders the ability to effectively engage with Māori and uphold Te Tiriti. This stresses the importance of greater resources and training, within the public sector to build public service employee's cultural knowledge and capability to engage more meaningfully with Māori and uphold Te Tiriti principles.

Education plays a crucial role in developing public service employee's Māori cultural knowledge and understanding. Participants highlighted the fundamentality of education in building Māori Crown relations. They suggested incorporating te reo Māori and tikanga training more widely into Treasury employee development programs, which could involve both external and internal providers to facilitate the learning process. While full immersion programs would be highly beneficial, participants agreed that the willingness of employees to learn and adopt new knowledge and understanding into their work and day-to- day was most important.

Time is imperative for creating sustainable and lasting change. While participants acknowledged that change cannot be achieved overnight, they stressed the need to start. Building meaningful Māori Crown relations may take generational changes before true progress and lasting change are achieved. Some participants also agreed that certain individuals may present greater challenges than others, but they expressed hope that with time societal attitudes would eventually shift toward greater openness to change and the search for equitable outcomes for all. Fundamentally, this would result in a society where Te Tiriti is more widely respected and upheld.

5.3.6 Summary of possible accountability mechanisms and the steps required to put concrete and effective mechanisms in the public budgeting process in place

This section has shown that creating and implementing concrete and effective accountability mechanisms within the public budgeting space is a multifaceted process that requires a staged approach. The suggested solutions simultaneously revealed relevant barriers to implementing such mechanisms within the Treasury, which shows a reluctance to power-sharing and a lack of transparency due to the conservative nature of the system. In order to successfully implement Te Tiriti analysis and evaluation programs and power-sharing mechanisms, first, a willingness and commitment by the Crown to build meaningful Tiriti partnership with Māori will be required.

5. 4 Chapter summary

In this chapter, the findings of my research are presented. While initially extensive, I focused on several key themes that recurred the most across the interviews. My findings chapter is divided into three sections, organised according to my research questions. First, I presented the current existing accountability mechanisms used within the public budgeting process. The findings within this section suggest that these mechanisms predominantly exist within the kāwanatanga sphere, including He Ara Waiora, the Te Ao Māori Strategy and Performance Team, and the budget bid template. Section two then presented approaches for how Māori could hold the Crown accountable in the public budgeting process. The responses within this section largely drew on the rangatiratanga sphere and included legislative changes, advocacy and influence through the NICF, and the Waitangi Tribunal. Lastly, section three described possible accountability mechanisms and the steps required to implement concrete and effective mechanisms in the public budgeting process. This section focused on the theme of power and building Māori-Crown relations within the joint sphere. This section suggested implementing a Te Tiriti analysis and evaluation program and a shared decision-making model between Māori and the Crown. The steps included having greater engagement with Māori, increasing transparency, and building Māori-Crown relations capability. The forthcoming discussion chapter of this thesis will provide a more in-depth exploration of the topics discussed. The

chapter will also explore the necessity for constitutional transformation and its pivotal role in assisting Māori in exercising rangatiratanga within the public finance management space.

Chapter Six: Discussion and conclusion

This chapter concludes the thesis by directly addressing the research questions, discussing the three main contributions of the study, providing concluding thoughts, and suggesting potential avenues for future research. In addressing the research questions, this chapter will also examine how the findings support, challenge, or contribute to the existing literature. The primary objective of this thesis was to explore methods of holding the Crown accountable for Te Tiriti within the public budgeting process. This involved examining existing accountability mechanisms, considering potential accountability practices, and outlining the necessary steps required to implement concrete and effective mechanisms in the public budgeting process to ensure the Crown meets its Te Tiriti obligations. I argue that this can be achieved through a constitutional transformation that recognises Te Tiriti, empowers Indigenous Peoples, and acknowledges the constitutional right of Māori to participate in the governance of resource allocation and public budgeting.

This chapter will focus on three key points of discussion. Firstly, it will address research question one and provide a detailed discussion of the significant findings, which highlight the structural constraints within the kāwanatanga sphere and the need to enhance Māori capacity and influence within the kāwanatanga sphere. Secondly, research question two will be addressed, which emphasises the need to implement systems that facilitate greater Indigenous autonomy within the rangatiratanga sphere. Thirdly, this section will address question three, which stresses the need to build stronger Māori-Crown relations within the relational sphere. While addressing these research questions, the overall contributions of my study will also be explored and discussed. These contributions enrich the discourse on public accountability by introducing the arguments presented in *Matike Mai* and *He Puapua*. These arguments underscore the need for constitutional transformation within the New Zealand public sector, a measure that can significantly enhance the Crown's accountability to Te Tiriti. To conclude this chapter, I will share my concluding thoughts and identify potential avenues for future research.

6.1 Research question one

Building upon the insights gained from the literature review, it became evident that while the dispossession of land and resources is widely recognised as a key factor in disempowerment, accountability mechanisms and practices introduced to Indigenous communities by colonial powers have also often been used as tools to disempower. Additionally, it was widely observed that given the current state of the kāwanatanga sphere, specific structural constraints such as systematic racism have led to limited implementation of practices aimed at meeting Māori needs and upholding Te Tiriti obligations. To further explore these influences and their practical manifestations, the first research question emerged: What are the existing accountability mechanisms used within the public budgeting process? In responding to this question, participants recalled their current knowledge of existing accountability mechanisms used within the public budgeting process. The findings revealed that existing accountability mechanisms within the public budgeting process predominantly operate within the kāwanatanga sphere, with limited involvement from Māori. This included the He Ara Waiora framework, the budget bid template, and the Te Ao Māori Strategy and Performance Team within the Treasury.

In addressing this question, a prominent theme emerged: the kāwanatanga sphere is structurally constrained, limiting Māori participation and the potential for effective change. From interviews, it was widely agreed that there are notable barriers that prevent Māori from being able to participate within this space. Participants also widely agreed that transformative changes are required within the kāwanatanga sphere to see greater Māori influence and enable substantial and long-term change. One fundamental observation from this study is that the Crown's primary role in resource allocation and budget distribution fundamentally breaches Te Tiriti. Arguments supporting this notion point out that the current systems within the kāwanatanga sphere primarily serve the Crown's interests. This study has highlighted the limitations of the existing kāwanatanga structure and shown how these systems are operationalised in a way that reinforces the Crown's dominance in decision-making processes related to public finance management and perpetuates the marginalisation of Māori voice. Participants attributed the limited Māori participation in the public budgeting process to various dynamics, including systemic biases and underlying racism. While not always explicitly stated, they were implied to be deeply embedded within the foundation of this structure. While the current accountability mechanisms reflect a growing recognition of the need to redress the

historical exclusion and marginalisation of Māori within the kāwanatanga sphere, it was found that greater structural changes are still required.

The structural limitations of the kāwanatanga sphere and the need for its restructuring to support greater Māori participation were strong themes throughout the literature. This argument was strongly echoed in discussions within *Matike Mai* and *He Puapua,* and by scholars, Jacobs (2000), Godfery (2016), Boston et al. (1996), Came, (2014), Vidwans & De Silva (2023), and Jenkins (2014). All of whom recognised the historical and present challenges in effectively incorporating Māori voice and priorities within the Crown. Participants also shared similar views in acknowledging that the current operationalisation of the kāwanatanga sphere constrains the ability of Māori to participate. The literature discussed how the existing structure of the kāwanatanga sphere hinders Māori voice, primarily due to its foundation on Crown sovereignty, values and practices, as well as the enduring effects of colonisation and systemic racism (Came, 2014; Vidwans & De Silva, 2023; Jacobs, 2000). Some participants also highlighted this as a structural constraint within the kāwanatanga sphere and emphasised that the Crown operates under very different values and principles from those of Māori. As a result, there are unequal power dynamics, leading to the general neglect of Māori concerns and consistent underperformance in delivering public services that are responsive to Māori needs.

Building on this prior research and the discussions presented in the literature, this thesis makes a meaningful contribution to the field by reinforcing the claims outlined in the literature and by introducing the discussion presented in *Matike Mai*. Which acknowledges the kāwanatanga sphere is structurally constrained and there is a need to reconsider public accountability beyond the formal public sector. This contribution illustrates that confining public finance management solely to the kāwanatanga sphere is inadequate for ensuring that the public budgeting process is accountable to Te Tiriti. The spheres of influence framework, as outlined in *Matike Mai*, allows us to acknowledge this deficiency in the existing public accountability literature and provides an opportunity to think about public accountability in contexts beyond the conventional public sector. To enhance public accountability, it is proposed that we must enhance capacity within the rangatiratanga and relational spheres. These arguments will be taken up further in the following sections.

6.2 Research question two

In addressing research question one, it was acknowledged that the kāwanatanga sphere is structurally constrained. As a result, it was suggested that further exploration into how the rangatiratanga sphere can be resourced and transformed is necessary. Based on this observation, research question two arose: How can Māori hold the Crown accountable for Te Tiriti in the public budgeting process? When asked this question, participants' responses from both Māori and Non-Māori perspectives surfaced very similar findings. The responses largely drew on the rangatiratanga sphere and empowering Māori through implementing systems to allow for greater autonomy. Through legislative change, advocacy, and influence through the National Iwi Chairs Forum and the Waitangi Tribunal, such possibilities were imagined by participants.

In addressing this question, a prominent theme emerged: the need to build capacity within the rangatiratanga sphere to enable greater Māori autonomy. A key mechanism to build capacity within the rangatiratanga sphere was found to be the need for legislative change. The main reason behind participants advocating for legislative changes was due to the rangatiratanga sphere having fundamentally a different temporal orientation compared to the ever-evolving political environment and the three-year political cycles of the kāwanatanga sphere. As a result, participants viewed legislative change as the only system that would guarantee long-term and effective mechanisms to be implemented.

From the literature review, it is evident that there has been significant momentum in recent years towards advocating for constitutional transformation in New Zealand. Expanding upon previous research, *Matike Mai* not only recognised the structural limitations of the kāwanatanga sphere but also emphasised the need to enhance capacity within the rangatiratanga sphere and provided several key steps. The models put forward in Matike Mai acknowledge the necessity for Māori to exercise rangatiratanga and be the primary decision-makers, tailoring approaches that align with their communities' needs, to enable meaningful change and work towards achieving more equitable outcomes in New Zealand.

My findings support and build on the findings of *Matike Mai*. The literature presents a compelling argument for the necessity of constitutional transformation within the public sector to bring about sustainable and lasting change, leading to improved outcomes for Māori. The

outcomes of my research echo these discussions, where it is found that within the public budgeting process, legislative changes and systems will be essential to enable greater autonomy within the rangatiratanga sphere and to facilitate Māori participation in decision-making processes related to public finance management.

A specific contribution of this study is the recognition that to strengthen the accountability of the public budgeting process in relation to Te Tiriti, our perspectives must extend beyond the confines of the kāwanatanga sphere. Achieving this effectively necessitates building capacity within the rangatiratanga sphere. Building capacity within the rangatiratanga sphere ultimately serves a dual purpose: it exerts pressure on the kāwanatanga sphere while also providing an alternative to it. At present the public accountability literature primarily only centres around the kāwanatanga sphere and often overlooks the rangatiratanga and relational spheres. While it may initially appear paradoxical to consider public accountability beyond the realm of the formal public sector, integrating the rangatiratanga and relational spheres as fundamental components of public accountability holds the potential to deepen the concept of public accountability itself. The influence of the relational sphere and the need to advance Māori-Crown relations within the public budgeting process will be discussed in the following section.

6.3 Research question three

From the literature review, it was suggested that accountability mechanisms can also be used to empower Indigenous Peoples and help effectively hold settler-colonial powers to account in accordance with Treaty rights and UNDRIP. Further discussion was provided by Jacobs (2000), who argued for the need to explore Te Tiriti accountability within the New Zealand public sector and the potential of accountability systems to empower Indigenous communities through the establishment of additional accountability mechanisms that focus on Indigenous voice and priorities. Consequently, my third research question was: What are possible accountability mechanisms and the steps required to implement concrete and effective mechanisms in the public budgeting process?

In addressing this research question, the implementation of a Te Tiriti analysis and evaluation programme, along with a shared decision-making model between the Crown and Māori, emerged as prominent potential options. It was also emphasised by participants the need to

advance the relational sphere between Māori and the Crown. Participants recognised the importance of building a meaningful Tiriti partnership between Māori and the Crown, viewing it as an essential step in establishing concrete and effective mechanisms in the public budgeting process. To achieve this, participants stressed the need for collaboration with Māori, greater transparency, and the development of Māori-Crown relations before any significant and sustainable change could be made in the public budgeting process.

From this study, it became evident that there is an acknowledgment of the structural limitations within the kāwanatanga sphere, particularly its concealed nature within the public budgeting process. While it might appear transparent from an external perspective, further investigation unveiled the actual intricacies of the practice. Highlighting how the process is largely closed-off, with little Māori or public engagement. As a result of this conservative structure, it is harder for Māori to be a part of this process and to voice and advocate Māori priorities and needs. Therefore, the need to make this process more open and less conservative, enabling Māori to be a part of the decision-making process, is emphasised. To achieve this, several key recommendations on how to build and strengthen Māori-Crown relations, thereby advancing the relational sphere were suggested.

The findings from this study stress the importance of establishing genuine partnership and collaboration between Māori and the Crown. This includes co-designing policies, joint decision-making, and developing structures that support Māori self-determination. Education, learning, and development were identified as necessary enablers in this process, particularly within Treasury and the wider Crown, to help build Tiriti-led partnership with Māori. While significant progress has been made to see greater cultural capability, knowledge, and te ao Māori incorporated more widely in the Crown, more still needs to be done to progress Tiriti partnership and meet Tiriti obligations.

The discourse surrounding Tiriti-led partnerships between Māori and the Crown is well-documented within the existing literature. Across various scholarly works, the challenges of effectively establishing partnerships between Māori and the Crown are discussed. Central to this discussion is the recognition that while New Zealand's constitutional framework should acknowledge the equal relationship between Māori and the Crown, the practical manifestation tends to be more a transactional approach, with the Crown holding the dominant position of power (Matike Mai, 2016; He Puapua, 2019). Arguments presented within *He Puapua* and

from scholars like Jacobs (2000), advocate for the creation of a more bi-cultural Crown (or kāwanatanga sphere) that not only acknowledges the values of both Māori and the Crown.

Matike Mai, once again, proposes a unique framework in which the kāwanatanga and rangatiratanga spheres intersect, with a third common ground for collaborative decision-making. The concept of the relational sphere serves as a bridge between the spheres of rangatiratanga and kāwanatanga, with tikanga serving as a jurisdictional foundation. Recent legislative changes underscore the evolving landscape of the New Zealand public sector. This is evident in the amendments to the Public Service Act 2020, which highlight the need for Crown agencies to actively engage and collaborate with Māori, thus honoring their partnership commitments under Te Tiriti (Haemata Limited, 2022). Overall, there is a consensus throughout the literature that achieving a more collaborative partnership between Māori and the Crown is essential within the public budgeting process.

Consequently, a final contribution of this thesis is that to achieve true accountability to Te Tiriti in the public budgeting process, it will necessitate authentic constitutional transformation. Yet, to execute such a transformation effectively, it is imperative to make changes within the public budgeting process to better support rangatiratanga (Scobie et al., 2023a). By involving Māori in the public budgeting process, it is argued we not only deepen democracy but also enhance the relationship between the kāwanatanga sphere and the rangatiratanga sphere. The relational sphere, therefore, plays a pivotal role in making the public budgeting process accountable to Te Tiriti.

Resistance from reactionary critics of co-governance and Indigenous self-determination often label these sort of approaches as anti-democratic and non-progressive. Nevertheless, such perspectives often confine democracy to a narrow definition, failing to expand their outlook beyond the traditional framework centred around a one-person, one-vote system. A reframed perspective perceives the authentic collaboration between Māori and the Crown in the public budgeting process as a profound deepening of democracy, vital for ensuring public accountability in a settler-colonial context. This deepening is achieved by acknowledging Indigenous sovereignty and fostering broader public participation. Advancing the relationship between the spheres of influence better recognises Te Tiriti and other Indigenous rights and is therefore a more genuine form of public accountability. This study challenges and contributes

to the prevailing discourse on public accountability by fostering a deeper form of democracy in a settler-colonial context and promoting the prospect of constitutional transformation.

To summarise, this study offers an in-depth analysis of the New Zealand public budgeting process and proposes Indigenous-led accountability mechanisms to hold settler-colonial powers to account. By doing so, this study enriches the existing limited literature on public accountability. While prevailing accountability discourse highlights the structural limitations of the kāwanatanga sphere, this thesis, in conjunction with the scholarly work of *Matike Mai* and *He Puapua*, expands upon and advocates for authentic constitutional transformation in New Zealand. This transformation ultimately requires making the kāwanatanga sphere more bicultural, building greater capacity within the rangatiratanga sphere, and fostering greater collaboration in the relational sphere. This study provides a nuanced understanding of how Tiriti-led accountability could manifest within the public budgeting process. This understanding also underscores a more profound democracy in a settler-colonial context and promotes the prospect of constitutional transformation, enabling a more authentic form of public accountability.

6.4 Concluding thoughts and opportunities for future research

The main goal of this study was to explore how Māori can hold the Crown accountable for Te Tiriti in the public budgeting process. To address this question, semi-structured interviews were conducted with eight Māori and Non-Māori experts who were involved in the research area. Three key questions were posed to participants, prompting them to share their perspectives on current accountability mechanisms used within the public budgeting process, potential accountability mechanisms, and the steps required to implement concrete and effective mechanisms within this context.

The construction of this research was influenced and underpinned by Te Tiriti, *Matike Mai*, and *He Puapua* as foundational authoritative frameworks. The overall findings of this thesis have indicated that the public budgeting process is a rather conservative process with limited engagement, particularly from Māori.

This study offers a more nuanced perspective on the structural constraints within the kāwanatanga sphere. Additionally, it delves into an exploration of how the rangatiratanga sphere can be resourced and reformed to enhance Indigenous autonomy. Finally, it emphasises the imperative of improving Māori-Crown relations to facilitate effective change. While the prevailing accountability literature underscores the structural limitations of the kāwanatanga sphere, this study, with support from *Matike Mai* and *He Puapua*, presents the concept of authentic constitutional transformation in New Zealand to existing literature on public accountability. It is argued, that such transformation will enhance public accountability and hold settler-colonial governments to account according to Treaty rights and UNDRIP requirements.

Furthermore, this research addresses the gap in the literature concerning Tiriti-led accountability practices within the New Zealand context, particularly in the realm of public budgeting. By providing an in-depth analysis of the public budgeting process, this study enhances our understanding of public accountability in a settler-colonial context. While prior research has investigated Indigenous accountability and the impact of settler-colonial powers, recognising their implications on Indigenous Peoples, limited attention has been given to practical solutions for advancing accountability between Indigenous Peoples and settler-colonial states.

Above all, the thesis presents the perspective that Indigenous self-determination plays a pivotal role in addressing the deficiencies and shortcomings evident within practice, ultimately helping lead to improved outcomes for Māori. These insights and perspectives have the potential to assist policymakers and offer practical steps towards meeting the needs of Māori, and help redress the persistent inequities that Māori have historically and continue to face. These findings hold particular significance within this current period as ongoing necessities for changes aligned with international law and Treaty rights are present.

This thesis has been a journey of exploration and personal intellectual interest aimed at contributing to crucial conversations for change within the New Zealand public sector. The findings of this thesis have not only enhanced our understanding of the research area but have also built upon existing literature. The study has taken place during a transformative period, where the inevitability of necessary change is apparent. While public narratives surrounding this topic tend to adopt a scarcity approach, I argue the need for a broader narrative that

underscores the potential benefits that can arise from constitutional transformation and increased autonomy for Māori. In emphasising these potential benefits, it is crucial in helping shift the focus from being solely for the Māori population to recognising the positive outcomes for all of society. Thus, strategic communication to the wider public about the advantages of implementing accountability mechanisms within the public budgeting process and pursuing constitutional transformation becomes pivotal.

Some potential areas for further research include:

1. A comprehensive study that investigates the various avenues through which Māori could effectively hold the Crown accountable for Te Tiriti within the broader public sector context.

2. Further research could delve into perspectives from various iwi Māori to explore potential differences in approaches to resourcing rangatiratanga.

3. Expanding the research context to include more participants and collectives, to generate new ideas, and advance the practical application of these research findings.

4. A comparative case study could investigate strategies employed by other Indigenous groups in holding settler-colonial powers accountable, offering cross-cultural insights into effective accountability mechanisms.

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HUMAN RESEARCH ETHICS COMMITTEE

Secretary, Rebecca Robinson
Telephone: +64 03 369 4588, Extn 94588
Email: human-ethics@canterbury.ac.nz

Ref: HREC 2022/53/LR

15 August 2022

Julia Maxwell
UC Business School
UNIVERSITY OF CANTERBURY

Dear Julia

Thank you for submitting your low risk application to the Human Research Ethics Committee for the research proposal titled "Making the Crown Accountable for Te Tiriti in the Public Budgeting Process".

I am pleased to advise that this application has been reviewed and approved.

With best wishes for your project.

Yours sincerely

Dr Dean Sutherland
Chair, Human Research Ethics Committee

UC Business School
julia.maxwell@pg.canterbury.ac.nz
29 October 2022
HREC 2022/53/LR

Making the Crown Accountable for Te Tiriti in the Public Budgeting Process
Consent Form for Participants

☐ I have been given a full explanation of this project and have had the opportunity to ask questions.

☐ I understand what is required of me if I agree to take part in the research.

☐ I understand that participation is voluntary and I may withdraw at any time without consequences. Withdrawal of participation will also include the withdrawal of any information I have provided should this remain possible.

Anonymity (please select one)

☐ I would prefer to be named and have my comments attributed to me following my confirmation.

☐ I would prefer to remain anonymous and not have my comments attributed to me.

☐ I understand that a thesis is a public document and will be available through the UC Library.

☐ I understand that all data collected for the study will be kept in password protected electronic form. I understand the data will be destroyed after five at the end of the project.

☐ I agree to being audio recorded. I understand how this recording will be stored and used.

☐ I understand that I can contact the researcher Julia Maxwell: jam380@uclive.ac.nz or supervisors Matthew Scobie: matthew.scobie@canterbury.ac.nz; Tyron Love: tyron.love@canterbury.ac.nz for further information. If I have any complaints, I can contact the Chair of the University of Canterbury Human Research Ethics Committee, Private Bag 4800, Christchurch, (email: human-ethics@canterbury.ac.nz).

☐ I would like a summary of the results of the project.

☐ I consent to having my quotes and comments being published in the thesis

☐ I consent to my contact information being kept and used by researchers to contact me about future, related research opportunities.

☐ By signing below, I agree to participate in this research project.

Name:_____ Signed:_____ Date:_____

Email address (for report of findings):_

Please scan or photograph this form and return by email to julia.maxwell@pg.canterbury.ac.nz or hand in to the researcher.

Ngāi Tahu Consultation and Engagement Group

8 August 2022

Tēnā koe Julia

Re: *Making the Crown accountable for te Tiriti in the public budgeting process*

This letter is on behalf of the Ngāi Tahu Consultation and Engagement Group (NTCEG). The NTCEG considered your proposal and acknowledge it is a worthwhile and interesting project.

Through your explanation, you have been clear that your project enhances a bicultural approach to research and is kaupapa Māori based. Given the scope of your project, and the mana that your research team members bring to the project no issues have been identified and further consultation with Māori is not required.

Thank you for engaging with the Māori consultation process. This will strengthen your research proposal, support the University's Strategy for Māori Development, and increase the likelihood of success with external engagement. It will also increase the likelihood that the outcomes of your research will be of benefit to Māori communities. We wish you all the best with your current project and look forward to hearing about future research plans.

The Ngāi Tahu Consultation and Engagement Group would appreciate a summary of your findings on completion of the current project. Please feel free to contact me if you have any questions.

Ngā mihi
Sarah Wiki-Bennett (on behalf of the NTCEG)

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29 October 2022
HREC 2022/53/LR

Making the Crown Accountable for Te Tiriti in the Public Budgeting Process
Information Sheet for participants

Kia ora,

You are invited to participate in a research study on how Māori can hold the Crown accountable for te Tiriti in the public budgeting process. This study is being conducted by Julia Maxwell (Ngāti Kahungunu, Ngāti Porou) from the University of Canterbury l Te Whare Wānanga o Waitaha (UC). Other research team members include Matthew Scobie (Ngāi Tahu) and Tyron Love (Te Atiawa, Ngati Ruanui, Taranaki) as supervisors. The study is being carried out as a requirement for a Master of Commerce major in Management.

What is the purpose of this research?
This research aims to determine approaches as to how Māori can hold the Crown accountable for te Tiriti in the public budgeting process. I am interested in finding out how accountability mechanisms can be used and implemented in the public budgeting process to help remedy past breaches of te Tiriti by the Crown. The information from this study will contribute to the research area of public accountability and provide approaches for how Indigenous and non- Indigenous knowledge can reform the public budgeting process to help ensure more equitable outcomes for Māori.

Why have you received this invitation?
You are invited to participate in this research because of your expertise and knowledge within the research area.

Your participation is voluntary (your choice). If you decide not to participate, there are no consequences. Your decision will not affect your relationship with me, the University of Canterbury, or any member of the research team.

What is involved in participating?
If you choose to take part in this research, you will participate in an interview. This interview will take place face-to-face or online via Zoom (depending on the participants preferences and Covid-19 restrictions at the time). I will contact you to arrange a suitable time and location. The interview will involve me introducing myself, answering any questions you have, and confirming your consent to participate. Then, I will begin the interview and will ask you questions about how Māori can hold the Crown accountable for te Tiriti in the public budgeting process, what are existing accountability mechanisms used within the public budgeting process and what are possible accountability mechanisms that could be used within the public budgeting

process in the future. I estimate the interview will take around 30- 60 minutes (however it is not limited to this time if the participants want to continue).

Will the interview be recorded?
With your permission, the interview will be audio-recorded using a portable recorder or using Zoom's audio-recording feature. The recording will be used to create a written transcript of the interview, which I will analyse as part of the research. I will then transcribe (type out all the words said during) the interview. If you choose to review a copy of the parts from the interview transcript I will be using, I will provide this to you within 1 month of the interview. I will ask you to provide any amendments or additions via email within 2 weeks of receiving the transcript.

Are there any benefits from taking part in this research?
Anticipated benefits for participants will include that participants will receive any publications of the project and a double-page summary of findings. Participants will gain insight into how other people in the sector are thinking regarding the research area, which may satisfy people's curiosities, and you will have the opportunity to provide guidance on how to make beneficial changes in the public budgeting process to potentially help improve outcomes for Māori.

Are there any risks involved in this research?
We are not aware of any risks to participants in the research.

What if you change your mind during or after the study?
You are free to withdraw at any time. To do this, please let me know either during the interview or after the interview has finished. I will remove any information you have provided up to that point from the data set if it is still possible. Once data analysis has commenced on November 1st, removal of your data may not be possible.

What will happen to the information you provide?
We will transfer the audio recording to a password-protected file on the University of Canterbury computer network and then delete this from the recording device as soon as practical. All data will be confidential. To ensure your identity is not known to anyone outside the research team, we will keep your signed consent form in a file separate from your interview transcript. If you choose not to be identified/to keep your identity confidential, your name will be changed to a pseudonym (a fake name) whenever it appears in the transcript and anywhere else. We will store the file that links your real name and your pseudonym individually on a password-protected, secure device.

All study data will be stored in password-protected files on the University of Canterbury's computer network.

All data will be destroyed five years after completion of the study/publication of study findings. I will be responsible for making sure that only members of the research team use your data for the purposes mentioned in this information sheet.

On the consent form you will be asked to consent to your contact information being securely stored by the research team, and for permission to contact you in the future about participating in further related research.

Will the results of the study be published?
The results of this research will be published in a Master's thesis. This thesis will be available to the general public through the University of Canterbury library. Results may be published in peer-reviewed, academic journals. A summary of results will be sent to all participants.

1. Existing Accountability Mechanisms within Public Budgeting Process
> 1.1. Treasury systems
> 1.2. Budget Bid Process
> 1.3. Auditor-General

2. Possible accountability mechanisms that could be used within the public budgeting process
> 2.1. Independent advisory panel
> 2.2. Tiriti Analysis
> 2.3. Power sharing/co-governance models
> 2.4. Audit
> 2.5. Participatory budgeting

3. Māori holding the Crown accountable
> 3.1. National Iwi Chairs Forum
> 3.2. Legislative change
> 3.3. Waitangi Tribunal

4. Steps required for effective accountability mechanisms
> 4.1. Learning and Development
> 4.2. Knowledge sharing systems
> 4.3. Collaboration with Māori
> 4.4. Structure
> 4.5. Transparency
> 4.6. Māori Crown Relations

5. Other Themes
> 5.1 Racism
> 5.2 Risk
> 5.3 Different perspectives
> 5.4 Resistance to partnership
> 5.5 Negative narrative
> 5.6 Intergenerational trauma
> 5.7. Structures

1. Existing accountability mechanisms within public budgeting process
    1.1. Treasury systems
        1.1.1. Te Ao Māori Strategy and Performance Team
        1.1.2. He Ara Waiora
        1.1.3. Reporting (spending reviews, agency annual reports)
    1.2. Budget bid process
        1.2.1. Budget Bid Template
        1.2.2. Vote analyst bid reviews
        1.2.3. Minister/cabinet votes
        1.2.4. FEC Committee assessment
    1.3. The Controller and Auditor-General

2. Possible accountability mechanisms that could be used within the public budgeting process
    2.1. Independent advisory group (holding the Treasury to account)
        2.1.1 Feedback/approval from a panel
        2.1.2. Independent audit of vote analysts
    2.2. Tiriti audit/analysis
        2.2.1. Greater incorporation of Te Tiriti/ He Ara Waiora into the Budget Bid Template
        2.2.2. Tiriti evaluation framework (audit of successful bids against Tiriti and He Ara Waiora framework)
    2.3. Co-design/co-governance model
        2.3.1. Iwi vote
        2.3.2. Shared decision-making model with Māori
    2.5. Participatory budgeting model with treaty lens

3. Māori holding the Crown accountable
    3.1. National Iwi Chairs Forum
    3.2. Legislative change
    3.3. Waitangi Tribunal

4. Steps required for effective accountability mechanisms
    4.1. Learning and development
        4.1.1. Budget bid training for agencies
        4.1.2. Improved communication packages for agencies
        4.1.3. Training within Crown (cultural cap)
        4.1.4. Effective communication strategies
    4.2. Knowledge sharing system
        4.2.1. Collaboration across agencies