

HE ARA WAIORA

Background Paper on the development and content of He Ara Waiora

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COMMENTARY ON APPROACH TO HE ARA WAIORA

*Waerea! Waerea!
 Waerea ngā tai moana!
 Waerea ngā toi whenua!
 Kia ngāwari, kia mōwai!
 Tēnei te ope mātārae e takahi ana i te ara
 Te ara whānui i waerea ai e Tāne Mahuta
 Te ara i takahia ai e Māui Tikitiki a Taranga
 Kia puta mai ai ki te ao mārama
 E riro mai ai i te tangata te kura ki tawhiti
 Te oranga tonutanga o te reo Māori
 Te oranga tonutanga o ngā tikanga
 Nā te kotahitanga o ngā iwi i raro i te whakaaro kotahi
 Waerea te ara kia hua mai ai te waiora
 E ko te ara waiora e hora nei*

E karanga kau ana, e ngā mate huhua, tahuri mai. Tē kitea mai koutou engari e whakangaro kē atu ana ki tua o Tūpaengarau, o Tūtawhitiatu. Tē rongo anō i ō reo tōiri, i ō reo korokī e ngū nei. Tērā a Aituā Hao Tangata e pīkoko nei, e puku ngata kore nei i a koutou kua nunumi ki te pō. Rere ana a hupē, kōrengarenga ana te puna roimata mō koutou kua riro i te taniwha apu tangata. Koutou ki a koutou, e moe, e moe, e moe. Hoki mai ki a tātou ngā waihotanga iho a rātou mā, tēnā koutou katoa.

He mihi:

Tēnei te kaupapa o **He Ara Waiora** e whakatakototia nei. He ara kua roa e whakaritea ana, he ara kua roa e taupatupatuhia ana, e kōwetewetehia ana e te Tahuna ā-tara, e te huinga Mātiti. Te porotūtatakitanga o te tāngata, ōna whakaaro, āna mātauranga, āna wheako. E tika ana kia mihi koutou, e ngā mātanga, i whai wāhi mai ai ki te kaupapa nei. Ko te hōhonutanga o te whakaaro i puta mai ai i a koutou kei ngā rangatira. Ko te ātaahuatanga o ngā kupu, me te reo i whakamahia ai, nā koutou. Ko te tika me te hāngai o ngā whakaaro ki te kaupapa o **He Ara Waiora** nā koutou. I taea ai e tātou te ara morimori te tahitahi e ngāwari ake ai te koke whakamua.

Ko tā Aotahi me te Tai Ohanga he tuku i ngā whakamānawa anō nei he uamairangi. Mei kore ake koutou, kua kore he ara e pūrangiaho mai nei hei hikoitanga mā tātou ā haere ake nei. Heoi anō e taea ana e tātou te kī atu i tutuki a **He Ara Waiora** i runga i te tika, te pono me te whakaaro Māori i puta mai ai i ā tātou wānanga i te tau kua hori. Nō reira e ngā amorangi o mua, tēnā koutou.

Te Reo Māori:

Ko te āhua o te reo Māori, ngā kupu me ngā whakaaro i whakamahia ai i roto i **He Ara Waiora** i hua mai ai i ngā uara Māori kua pārāweranuitia ki te motu.

E rua ngā taumata i whakamahia ai, i whakatauria ai e mātou. Ka tahi, ko ngā kupu pēnei i te Wairua, te Kotahitanga, te Manaakitanga, te Tikanga me te Whanaungatanga. He rongonui ēnei tikanga Māori kua huri hei uara i roto i ngā tari Kāwanatanga, ngā kura, ngā Whare Wānanga, ngā Whakahaere Māori o te motu me te iwi whānui hoki. I whakatauria ai ēnei kupu hei tūāpapa ki tēnei kauwhata tikanga mō **He Ara Waiora** i runga i te mōhiotia whānuitia o ēnei tūmomo uara e te nuinga o Aotearoa. Rite tonu te whakatairangatia o ēnei kupu puta noa i te motu. Ko tā mātou mahi, he tuitui i ēnei kupu kia hāngai mai ki ngā mahi a Te Tai Ohanga.



Ko te taumata tuarua ko te whakaurutanga atu o ētahi kupu he mea hangā e mātou ake hei whakataurite ki ngā whakaaro i raua atu ki **He Ara Waiora**. Pēnei i te Mana Tauutuutu, te Mana Tuku Iho, te Mana Āheinga me te Mana Whanake. I whakamahia ēnei momo kupu kia whakatangatawhenuatia te whakaaro he mana tō ia tāngata, ā, e kore tōna mana e riro atu. Kia whakatairanga hoki i te ikeiketanga o te mana i roto i ngā mahi a Te Tai Ohanga.

Kia waiho ki konei te tika, te rere me te Māori o te reo i whakamahia ai. Ko te whakaaro nui kia mārama ki ia tangata te ngāwari o te reo e whakamahia ana i roto i **He Ara Waiora** e mārama ai ēnei āhuatanga i te katoa.

Whakatepe:

Huri noa i te motu, anei **He Ara Waiora** e whakatakototia nei. E mihi ana ki a koutou katoa. Kei ngā mōtoi kahurangi o te motu, tēnā koutou katoa.

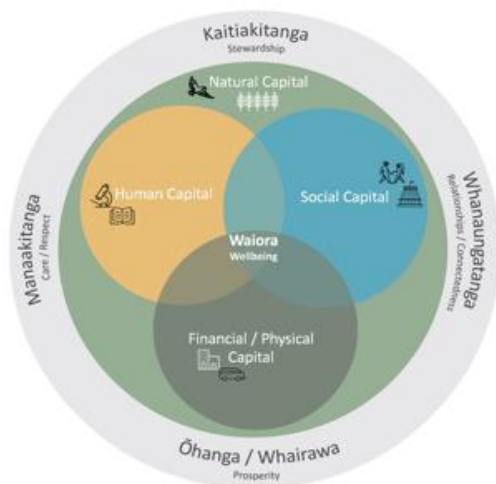
EXECUTIVE SUMMARY

He Ara Waiora is potentially internationally significant as a model for measuring and analysing wellbeing, sourced in mātauranga Māori.

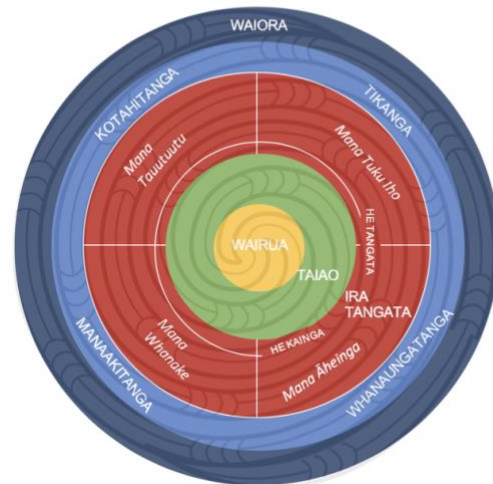
This report aims to serve as a comprehensive source document on the development of He Ara Waiora, containing an overview of the development of the model and some indicative approaches to implementing He Ara Waiora as a macro wellbeing framework to guide government policy as well as monitoring the state of wellbeing over time.

He Ara Waiora has evolved through two principal stages:

- Conceptualising a tikanga Māori framework that could guide tax policy, depicted as version 1.0 below; and
- Conceptualising a mātauranga Māori approach to the concept of wellbeing that could operate as a macro framework, in some way aligned to the LSF, depicted as version 2.0 below.



He Ara Waiora Version 1.0



He Ara Waiora Version 2.0

In Version 1.0, **Waiora** anchors the framework in a conception of human wellbeing, that is connected to the four capitals within the LSF and expressed through four tikanga derived values of wellbeing: **kaitiakitanga** (stewardship of all our resources), **manaakitanga** (care for others), **ōhanga** (prosperity) and **whanaungatanga** (the connections between us).

Version 1.0 was considered broadly sound as a conceptual model for applying tikanga Māori to government policy processes. However, as the discussions deepened into an exploration of a mātauranga Māori sourced concept of wellbeing, it became apparent that Version 1.0 was not sufficiently fulsome to reflect a Māori view of wellbeing.

In Version 2.0, the domains of wellbeing have been expanded, with a clearer conceptual relationship between the various elements of wellbeing.

Version 2.0 of He Ara Waiora endeavours to convey the following principles underpinning a mātauranga Māori approach to conceptualising wellbeing:

- That Wairua should be at the centre of any approach to wellbeing;
- That a model of wellbeing should not be human centric and recognise that the wellbeing of the Taiao is a paramount and a predeterminant of human wellbeing;

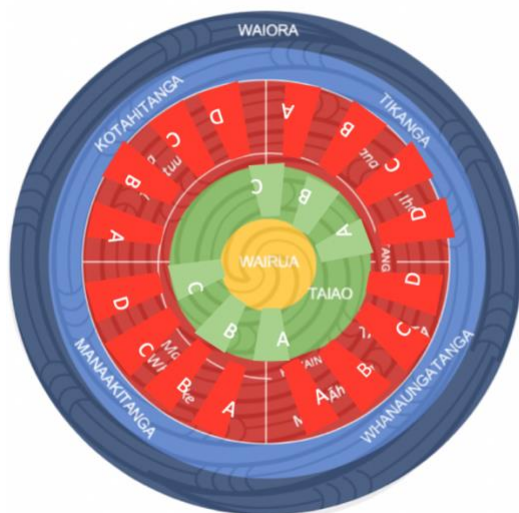


- That Māori approaches to wellbeing are inherently relational and the model needs to reflect that relationality, including between the ends and means of achieving wellbeing.

The diagram endeavours to reflect these principles in the following ways:

- The Takarangi pattern is overlaid on the model to illustrate the inter-relationship between the elements of wellbeing.
- The positioning of Wairua—Taiao—Ira Tangata endeavour to reflect the Māori view of the relationship between those three fundamental aspects of wellbeing: Wairua is at the centre to reflect that it is the foundation or source of wellbeing, with the environmental wellbeing being positioned as independent of, and prior to, human wellbeing (Ira Tangata).
- There is relationality in the recognition that human wellbeing has individual and collective elements, through the inclusion of He Kāinga (collective) and He Tangata (individual).
- The model also includes ‘ends’ and ‘means’ components. The ends consist of Wairua, Taiao and Ira Tangata dimensions of wellbeing. The means consist of the four values Kotahitanga, Manaakitanga, Tikanga and Whanaungatanga.

Version 2.0 is still under development, and requires particular consideration of specified facets within each dimension of wellbeing, supported by a range of outcome and behavioural guidance indicators (ritenga and āhuatanga respectively). Each of these facets of wellbeing could be measured, in a similar way to the existing LSF and/or the popular donut economics model promulgated by Kate Raworth. Using this type of approach, particular policy decisions could be visually represented for their alignment to various elements of wellbeing as well as the state of wellbeing monitored over time. The images below endeavour to convey how the iterated He Ara Waiora model could visually do so (please note, this is indicative pending the model being further developed):



Indicative representation of how He Ara Waiora would incorporate facets within each dimension of wellbeing.



Indicative representation of how He Ara Waiora could reflect the impact of a particular policy/ decision on the dimensions and facets of wellbeing

This report contains some development of the facets of wellbeing, as well as behavioural and outcome measures for indicative purposes. It is noted that this preliminary work-up requires further shaping by pūkenga Māori.



We believe there is merit in further developing He Ara Waiora as a potential parent framework for wellbeing and that there is potential to pioneer an internationally significant approach to measuring and analysing wellbeing. We also consider that doing so could be the most progressive approach to embodying the Treaty of Waitangi ever attempted in New Zealand.

If He Ara Waiora is to be further developed, we recommend that:

- He Ara Waiora is ‘incubated’ by pūkenga Māori and that any wider engagement process with Māori is led by pūkenga Māori engaged in the design. We caution that if either of these elements are disregarded, He Ara Waiora will have a fatal loss of legitimacy within the Māori community and that the LSF will be exposed to concerted Māori criticism as failing to appropriately recognise Māori concepts of wellbeing;
- There is greater clarity about the potential scope and objectives for He Ara Waiora as a mātauranga sourced concept of wellbeing that could be used to measure and analyse wellbeing across government policy, supported by a range of practical policy tools, such as those identified in this paper.

These recommendations are supported by a number of appendices relevant to the development of He Ara Waiora, including:

- Records of hui held with pūkenga Māori on He Ara Waiora; and
- Recommendatory and research reports.

THE DEVELOPMENT OF HE ARA WAIORA

He Ara Waiora was developed by the Tax Working Group (TWG), with particular leadership from Hinerangi Raumati. It involved extensive engagement with Māori to shape the nature and content of tikanga Māori that could inform proposed reforms to the taxation system. Throughout the engagement with Māori, there were consistent recommendations that He Ara Waiora should be aligned to the Living Standards Framework (LSF) and apply across all Crown policy.¹ We note that the position that He Ara Waiora should apply across Crown policy is a view from the Māori community and does not reflect The Treasury's current position that the LSF and He Ara Waiora are tools being developed within a central agency that may not have wider operation across Crown policy. In our view, if He Ara Waiora becomes a macro framework, it will fundamentally rewire the processes, assumptions and values the Crown uses in policy making at a systemic level, and in doing so, has the potential to significantly advance the extent to which the Crown gives effect to Te Tiriti o Waitangi.

MĀORI ENGAGEMENT ON HE ARA WAIORA

The engagement process on He Ara Waiora has involved the following steps:



In November 2017, the Tax Working Group (the TWG) was established to examine the New Zealand tax system and provide recommendations to improve the fairness, balance, and structure of the tax system. The Group ran a public consultation in March/April 2018, which included seeking feedback on the question:

How could tikanga Māori support a future-focused tax system? (see <https://taxworkinggroup.govt.nz/sites/default/files/2018-04/twg-fact-tax-and-te-ao-maori.pdf>)

During this time, Hinerangi Raumati (as a member of the TWG) held 15 hui across the North Island with key Māori stakeholders (including national bodies, SME networks, and private sector specialists). There was a range of support for considering how the tax system could reflect Māori values, including tikanga Māori, and in keeping with the principles of the Treaty of Waitangi.

Following submissions, two tikanga framework consultation hui were held in Wellington and Auckland, attended by some of the Māori organisations who had provided written submissions and Māori academics. The key purpose of these hui was to determine the value a tikanga

¹ More information is available on He Ara Waiora and the engagement process with Māori to date at: <https://treasury.govt.nz/publications/dp/dp-18-11>



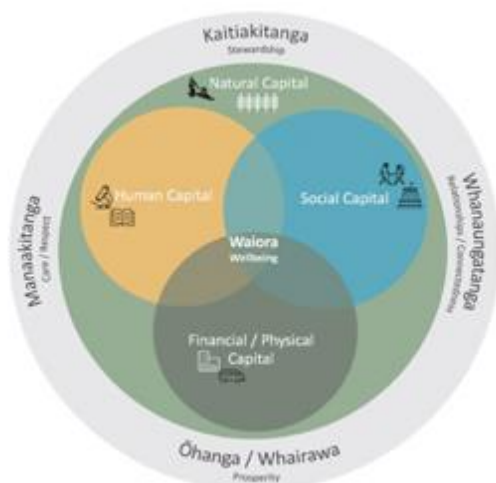
framework could have, as well as the kinds of key tikanga concepts that would be most applicable to achieve the purpose. A skeleton tikanga framework based on feedback from submissions was socialised at the hui.

Following the hui, the Secretariat further developed the tikanga framework and tested the draft model with a think tank of Māori academics and practitioners in August 2018. He Ara Waiora was subsequently tested with Māori through a nationwide engagement process on the interim report of the Tax Working Group, which involved five hui, attended predominantly by representatives of, and advisors to, Māori organisations.

The extensive Māori engagement that supported and guided the development of He Ara Waiora consistently included a shared and strong call for He Ara Waiora to have broader operation across all government policy as a macro Crown framework. These views were supported by the Tax Working Group who recommended that He Ara Waiora be aligned to the LSF work programme, which was subsequently ministerially endorsed.

He Ara Waiora has therefore evolved through two principal stages:

- Conceptualising a tikanga Māori framework that could guide tax policy (depicted as version 1.0 below); and
- Conceptualising a mātauranga Māori approach to the concept of wellbeing that could operate as a macro framework, in some way aligned to the LSF (depicted as version 2.0 below).



He Ara Waiora Version 1.0



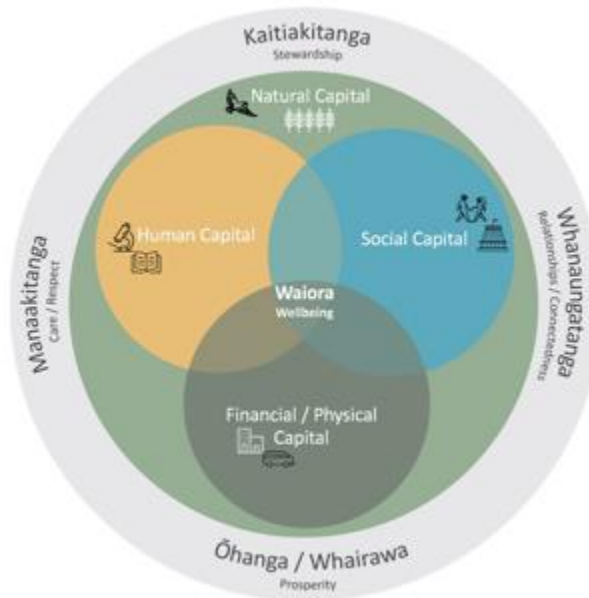
He Ara Waiora Version 2.0

Both versions of He Ara Waiora are described in detail in the two following sections of this paper.



VERSION 1.0 HE ARA WAIORA

Version 1.0 He Ara Waiora is depicted below:



In Version 1.0, **Waiora** anchors the framework in a conception of human wellbeing, that is connected to the four capitals within the LSF and expressed through four tikanga derived values of wellbeing: **kaitiakitanga** (stewardship of all our resources), **manaakitanga** (care for others), **ōhanga** (prosperity) and **whanaungatanga** (the connections between us).

MĀORI VIEWS ON PRELIMINARY HE ARA WAIORA MODEL

Our analysis of Māori engagement with He Ara Waiora identifies the following predominant views:

- Strong support for the aspiration to develop a tikanga framework and acknowledgement of the genuine intention and engagement process;
- Recommendations to strengthen the tangible guidance the framework is able to provide for policy development;
- Constructive debate regarding which tikanga derived values ought to be included in the framework; and
- Caution expressed about distorting tikanga within Crown processes.

In Principle Support

Throughout the engagement processes Māori consistently supported the relevance and role of a tikanga framework. Key themes include that:

- tikanga provides a framework for incorporating values into policy analysis that will ultimately contribute to fairer, more durable and equitable policy outcomes for all New Zealanders. While there was a particular emphasis on fairness and equity for Māori, there was also recognition that incorporating values-based analysis would deliver pervasive public benefit. A number of Māori organisations discussed their approach to values-based decision making, extrapolating that explicit consideration of values, leads to decisions that are better able to deliver outcomes that matter for their constituents;



- a tikanga framework is a meaningful and appropriate reflection of Te Tiriti o Waitangi, reflecting our continuing maturation as a nation to embrace and embody the spirit and intent of our founding constitutional document;
- New Zealand values have been shaped by tikanga Māori, and that while the provenance of tikanga resides with Māori, tikanga derived values have a strong resonance with contemporary New Zealand; and
- applying a tikanga derived approach ought to lead to tangible changes in policy outcomes, and that the true measure of the efficacy of a tikanga derived approach is the extent to which it facilitates greater fairness and outcomes with meaning for the community.

It was also consistently recognised that seeking to adopt a tikanga framework is a courageous and meaningful undertaking, that should be acknowledged for its transformative potential and the genuine intent underpinning it.

Application and Implementation Additions

He Ara Waiora was considered by Māori participants to be a constructive and progressive foundation for a tikanga framework, however, there was broad agreement that it is not yet sufficiently developed. The key weaknesses identified were that:

- The framework currently identifies aspirational values, but does not provide guidance for how to apply those values, which is likely to result in a ‘performance gap’, whereby the aspirational values are displaced by more tangible policy criteria or objectives and ultimately result in the positive outcomes of incorporating values being un/under-realised;
- There is dissonance between the aspirational tikanga values and the design principles of the tax system (efficiency, revenue integrity etc), which will lead to a trade-offs based analysis that is inconsistent with the purpose of adopting a tikanga framework; and
- The inclusion of tikanga derived values in the absence of an integrated tikanga framework creates material risks of misinterpretation and undermining the integrity of tikanga.

The principal recommendation for change was to ensure that the tikanga framework was designed to have cascading and tangible guidance to the purpose, performance measures and outcomes elements of policy design. The main rationale for this recommendation was that tiered and cascading application was the only meaningful safeguard against the ‘performance gap’ and risk of distorting tikanga.

One approach that was being considered further was adopting Henare’s model to ensure the interrelationship between kawa, tikanga, ritenga and ahuatanga.

Associate Professor Henare has been at the fore in providing expertise and commentary on the contemporary application of tribal and traditional Māori concepts, religion and philosophies. He focuses on how these provide a conceptual basis that inform theories and practices of history, management, organisational culture, economics, and globalisation. His research identifies both the innovation and perseverance of traditional Māori and other indigenous peoples’ concepts and customs in philosophy, jurisprudence, human rights, economics, business and society.

As a thought leader, Associate Professor Henare embraces the complexity of Māori concepts in his approach to innovate solutions in contemporary settings. Examples of this work includes 'He Korunga o Ngā Tikanga, - a Spiral or matrix of ethics', a substantial encapsulation of virtues, ethics and well-being. He uses Ngā Puhi concepts to describe a philosophical ideal of a good life. By positioning whakapapa at the centre, he explains the physical and spiritual relationships Māori have with one another and with their environments.

Associate Professor Mānuka Henare participated in a number of He Ara Waiora engagement processes, and there was strong support for his He Korunga o Ngā Tikanga, - a Spiral or matrix of ethics' approach, in the following form:

<p>KAWA (foundational principle)</p>	<p>Description of a moral imperative that could be something akin to: New Zealanders live a life they value, with specific recognition of Māori living the lives that Māori value and have reason to value.</p>
<p>TIKANGA (principles, ethics & values)</p>	<p>Tikanga values such as tika, pono, aroha, mana motuhake, manaakitanga, kaitiakitanga and the like. Please note, the specific values require more discussion and consideration. The values included should be informed by historical and contemporary practices associated with kāinga, mahinga kai, koha and other approaches to collecting and distributing goods for community wellbeing.</p> <p>In the application of the framework below, we interpret tikanga as framing objectives that give effect to a specific value.</p>
<p>RITENGA (behaviours & enactment)</p>	<p>Tangible performance and behavioural expectations that give effect to kawa and tikanga, both within policy processes and the behavioural outcomes of people/entities within the scope of the policy.</p> <p>In the application of the framework below, we interpret ritenga as criteria that provide greater specificity to the tikanga objectives, and in doing so, create behavioural guidelines.</p>
<p>ĀHUATANGA (attributes, traits, & characteristics)</p>	<p>Āhuatanga embodies attributes and characteristics, that we apply in the framework through a suite of indicators that we consider to reflect the tikanga and ritenga.</p>

Implementation guidance for version 1.0 He Ara Waiora Model

Our preliminary thinking was that the Crown could adopt a macro-framework that adopts Henare's approach to integrating kawa, tikanga, ritenga and āhuatanga. In our view He Ara

Waiora and the Whānau Ora outcomes could be considered complementary approaches that could be unified into a single model that applies across government, on the grounds that He Ara Waiora provides the kawa and tikanga dimensions of Henare’s model and Whānau Ora outcomes provide a core component of the ritenga and āhuatanga elements.

The relationship between the components of Henare’s model could be depicted on the following page.

The unified model could be adapted to different government departments with the following guidelines:

- **Kawa**—the principal policy objective is framed as a ‘super-prime’ value or moral imperative, and overlaid on Waiora. This would result in all Crown policy being anchored on Waiora, as an expression of holistic wellbeing, but would enable a specific interpretation of the meaning of wellbeing to the particular policy domain. For example, the Ministry for the Environment would overlay a kawa statement that articulates the moral imperative of the relationship between the environment and wellbeing;
- **Tikanga**—the tikanga statements could contain a core element that is universal to all Crown policy, to ensure consistency and sufficient unity of vision to drive material change within the Crown. There could also be allowance for additional interpretative guidance to give effect to the distinctive kawa overlay;
- **Ritenga**—the ritenga element could similarly contain universal and specified components, with the Whānau Ora outcomes forming a portion of the universal ritenga. We reiterate that we consider the Whānau Ora outcomes to be an important, but not comprehensive, statement of ritenga;
- **Āhuatanga**—the āhuatanga element could similarly contain universal and specified components, with the Whānau Ora indicators forming a portion of the universal āhuatanga.



Reasons for iterating on version 1.0

Version 1.0 was considered broadly sound as a conceptual model for applying tikanga Māori to government policy processes, and it is notable that three of the four tikanga derived values are in nearly universal usage across Iwi and Māori organisations as pre-eminent values to guide organisational behaviour. However, as the discussions deepened into an exploration of a mātauranga Māori sourced concept of wellbeing, it became apparent that Version 1.0 was not sufficiently fulsome to reflect a Māori view of wellbeing. We particularly note the following themes in the discussion:

- That there needed to be more normative direction on the concept of wellbeing, that while it could be extrapolated from the concept of Waiora, needed further definition to be clear enough to support policy analysis;
- That there was some degree of conflation between the outcomes that reflect wellbeing and process values that ought to guide policy development;
- That there were important elements of wellbeing that would either lack visibility within the framework, or the meaning of the values contained within He Ara Waiora awkwardly and improperly stretched to embrace those missing elements of wellbeing;
- It was also noted that the the ‘capitals’ approach, while it is a popular means to embrace a holistic and integrated approach to wellbeing, comes from a philosophical tradition that is at odds with Māori relationality.



VERSION 2.0 HE ARA WAIORA MODEL

The principal point of evolution in Version 2.0 is that it incorporates and delineates between both **ends and means**, whereas Version 1.0 was less clear on the relationship between ends and means.

The ends and means relationship in He Ara Waiora is as depicted below:



Ends—the objectives, values or ‘inherent good’ dimensions of wellbeing. Including: wairua as the source of wellbeing, environmental wellbeing as a precursor to human wellbeing, and wellbeing in the realm of Ira Tangata. The Ira Tangata realm is premised on an inter-dependence between individual and collective wellbeing, and includes four dimensions:

- Mana Tuku Iho—identity
- Mana Āheinga—aspiration and capability
- Mana Tauutuutu—community belonging and cohesion
- Mana Whanake-- prosperity

Means—the values that should underpin how government acts responsibly, including four ‘instrumental’ values:

- Kotahitanga—alignment across government
- Manaakitanga—having a deep ethic of care for the people affected;
- Tikanga—that the right decision maker and decision making processes are identified;
- Whānaungatanga—requires further discussion.

Waiora (Wellbeing) = Ends + Means

Version 2.0 of He Ara Waiora endeavours to convey the following principles underpinning a mātauranga Māori approach to conceptualising wellbeing:

- That Wairua should be at the centre of any approach to wellbeing;
- That a model of wellbeing should not be human centric and recognise that the wellbeing of the Taiao is a paramount and a predeterminant of human wellbeing;

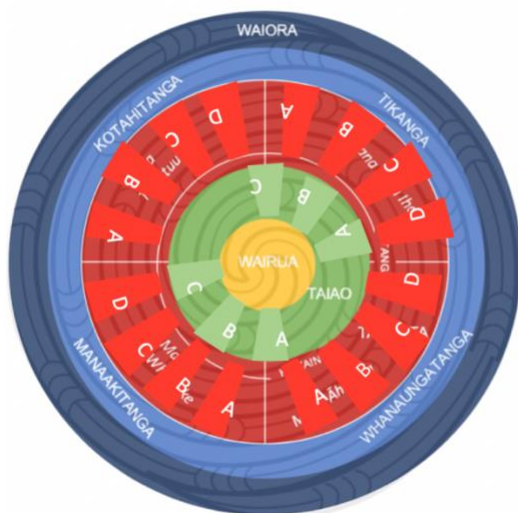


- That Māori approaches to wellbeing are inherently relational and the model needs to reflect that relationality, including between the ends and means of achieving wellbeing.

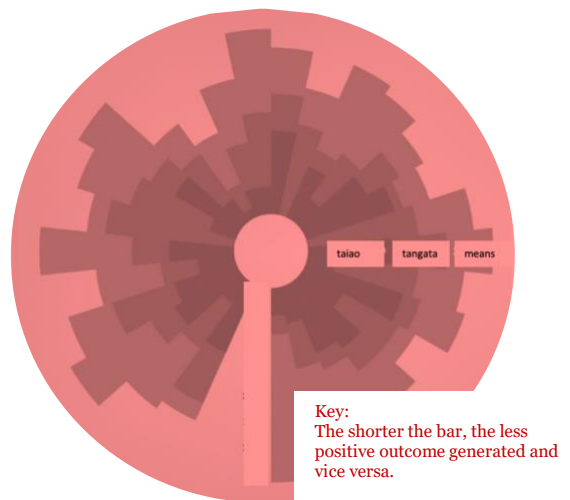
The diagram endeavours to reflect these principles in the following ways:

- The Takarangi pattern is overlaid on the model to illustrate the inter-relationship between the elements of wellbeing.
- The positioning of Wairua—Taiao—Ira Tangata endeavour to reflect the Māori view of the relationship between those three fundamental aspects of wellbeing; Wairua is at the centre to reflect that it is the foundation or source of wellbeing, with the environmental wellbeing being positioned as independent of, and prior to, human wellbeing (Ira Tangata).
- There is also relationality in the recognition that human wellbeing has individual and collective elements, through the inclusion of He Kāinga (collective) and He Tangata (individual).
- The model also includes ‘ends’ and ‘means’ components. The ends consist of Wairua, Taiao and Ira Tangata dimensions of wellbeing. The means consist of the four values Kotahitanga, Manaakitanga, Tikanga and Whanaungatanga.

Within each of the dimensions of wellbeing in version 2.0, it is anticipated that there would be specified facets, supported by a range of outcome and behavioural guidance indicators (ritenga and āhuatanga respectively). Each of these facets of wellbeing could be measured, in a similar way to the existing LSF and/or the popular donut economics model promulgated by Kate Raworth. Using this type of approach, particular policy decisions could be visually represented for their alignment to various elements of wellbeing as well as the state of wellbeing monitored over time. The images below endeavour to convey how the iterated He Ara Waiora model could visually do so (please note, this is indicative pending the model being further developed):



Indicative representation of how He Ara Waiora would incorporate facets within each dimension of wellbeing.



Indicative representation of how He Ara Waiora could reflect the impact of a particular policy/ decision on the dimensions and facets of wellbeing



Version 2.0 would therefore have the following elements:

- **Dimensions of wellbeing**—the ‘inherent goods’, including both the means and ends elements (ie Wairua, Taiao, Ira Tangata, Mana Tuku Iho, Mana Āheinga, Mana Tauutuutu, Mana Whanake, Kotahitanga, Manaakitanga, Tikanga, Whanaungatanga)
- **Facets of wellbeing**—these would be the more specified elements within each dimension of wellbeing;
- **Tikanga**—drawn from Mānuka Henare’s model, that would guide the application of HAW by identifying the objectives for policy development that give effect to each dimension of wellbeing;
- **Ritenga**—drawn from Mānuka Henare’s model, that would guide the application of HAW by identifying behavioural guidance for each dimension of wellbeing. We note that there are two distinct types of ritenga in this model: the ‘ends’ dimensions of the model have ‘outcome ritenga’ whereas the ‘means’ dimensions have ‘process ritenga’. The outcome ritenga would be theories of change/ intervention logic that is known to contribute to the objectives of the relevant dimension of wellbeing. The process ritenga guide the conduct of government departments: how to embody those values in a practical way within each organisation.
- **Āhuatanga**—drawn from Mānuka Henare’s model, that would guide the application of HAW by identifying the indicators that would reflect success has been achieved, against each facet/dimension of wellbeing.

The dimensions and facets of wellbeing are summarised below, with a commentary on their alignment to existing wellbeing frameworks for ease of reference:

Facets of each dimension of wellbeing

TAIAO—environmental wellbeing as an inherent good

Facets identified by Pūkenga Māori

- Health of taiao through recognised measures including Cultural Health Index (CHI)
- The presence and abundance of indigenous species, and mahinga kai species in particular
- Native restoration and/or remnant vegetation
- Extent to which kaitiakitanga roles can be exercised
- Management and restoration of sites of significance
- Sustainable use of quality traditional food and other cultural resources
- Ability of taiao and mahinga kai sites to sustain traditional Māori values and practices
- Other facets will be identified through further discussion

Facets of Wellbeing Drawn from LSF and Whānau Ora LSF:

- Various elements of environmental sustainability
- Natural capital

Whānau Ora: not included in this dimension of wellbeing as He Ara Waiora frames environmental sustainability as an independent good, whereas Whānau Ora outcomes frame it in a human centric way of whānau being responsible stewards of their environment. This Whānau Ora dimension is included under Mana Tauutututu

MANA TUKU IHO—identity and belonging as an ‘end’ in wellbeing

Facets identified by Pūkenga Māori

- Sense of identity

Facets of Wellbeing Drawn from LSF and Whānau Ora LSF:

- | | |
|--|--|
| <ul style="list-style-type: none"> • Extent to which sense of identity creates resilience, confidence and aspiration • Sense of belonging and place within a community • Extent to which belonging in a community creates resilience, confidence and aspiration • Other facets will be identified through further discussion | <ul style="list-style-type: none"> • Cultural identity • Social connections • Social capital <p>Whānau Ora Outcomes:</p> <ul style="list-style-type: none"> • Confident in language and culture • Cohesive, resilient and nurturing |
|--|--|

MANA TAUUTUUTU—inter-dependent rights & responsibilities as an ‘end’ in wellbeing

- | | |
|--|--|
| <p>Facets identified by Pūkenga Māori</p> <ul style="list-style-type: none"> • Individuals should know their rights and responsibilities • Individuals should have their rights respected by government • Serving their community by discharging their obligations | <p>Facets of Wellbeing Drawn from LSF and Whānau Ora LSF:</p> <ul style="list-style-type: none"> • Civic engagement and governance • Safety and security <p>Whānau Ora Outcomes:</p> <ul style="list-style-type: none"> • Responsive to living and natural environment • Confidently participating in society |
|--|--|

MANA ĀHEINGA—aspirations and capability as an ‘end’ in wellbeing

- | | |
|--|--|
| <p>Facets identified by Pūkenga Māori</p> <ul style="list-style-type: none"> • Individuals, families and communities have aspirations for their future • Individuals, families and communities have the capability to realise their future • Individuals, families and communities have the resources to realise their aspirations | <p>Facets of Wellbeing Drawn from LSF and Whānau Ora LSF:</p> <ul style="list-style-type: none"> • Knowledge and skills • Housing • Time use • Human capital <p>Whānau Ora Outcomes:</p> <ul style="list-style-type: none"> • Self-managing • Living Healthy Lifestyles |
|--|--|

MANA WHANAKE—sustainable prosperity as an ‘end’ in wellbeing

- | | |
|--|--|
| <p>Facets identified by Pūkenga Māori</p> <ul style="list-style-type: none"> • Individuals, families and communities enjoy sustainable prosperity • Individuals, families and communities have the resources for sustainable prosperity | <p>Facets of Wellbeing Drawn from LSF and Whānau Ora LSF:</p> <ul style="list-style-type: none"> • Jobs and earnings • Income and consumption <p>Whānau Ora Outcomes:</p> <ul style="list-style-type: none"> • Economically secure and wealth creating |
|--|--|

We consolidate all elements of the model, including dimension, facet, tikanga, ritenga and āhuatanga on the following pages.

Consolidated Version 2.0 Model—tikanga, ritenga and āhuatanga

WAIORA				
Why it is included in the model:	General guidance to policy	Tikanga	Ritenga	
To reflect that a mātauranga sourced approach to wellbeing should be anchored in atuatanga and wairuatanga.	To be further developed. Wairua elements should be woven through all other aspects of the model	To be further developed	To be further developed	
Āhuatanga				
To be further developed				

TAIAO				
Why it is included in the model:	General guidance to policy	Tikanga	Ritenga	
To position wellbeing as not being human centric and that environmental sustainability is an inherent good. Also reflects the Māori world view of people's obligations to the environment.	The Taiao sphere would be supported with tikanga, ritenga and āhuatanga elements, many of which could be sourced from State of the Takiwā/Iwi Māori environmental health frameworks. The facets of the Taiao dimension of wellbeing would synthesise the key elements of wellbeing reflected in the existing frameworks.	To be further developed	To be further developed	

Āhuatanga				
Facets of Wellbeing Dimension	Bespoke Indicators	LSF Indicators	Whānau Ora Indicators	Indicators Aotearoa Indicators
<ul style="list-style-type: none"> Health of taiao through recognised measures including Cultural Health Index (CHI) The presence and abundance of indigenous species, and mahinga kai species in particular 	To be developed	Natural capital	<ul style="list-style-type: none"> Quality of environment/sustainability Land use Air quality Water quality Resource stocks 	<ul style="list-style-type: none"> Biodiversity/native species Export of waste Material intensity Waste flows in waterways and coastal marine environments



- Native restoration and/or remnant vegetation
- Extent to which kaitiakitanga roles can be exercised
- Management and restoration of sites of significance
- Sustainable use of quality traditional food and other cultural resources
- Ability of taiao and mahinga kai sites to sustain traditional Māori values and practices
- Other facets will be identified through further discussion

- %Involvement in environmental planning or decision making
- %Land development and productivity
- Whānau satisfied with access to physical environment/resources

Indicators that are perhaps too human centric and could be better placed elsewhere:

- Illness attributable to air quality
- Costs of extreme weather events

Consumption of green house gas emissions

IRA TANGATA – HE KĀINGA- HE TANGATA

Why it is included in the model:

The Ira Tangata sphere encompasses the human elements of wellbeing. He Kāinga and He Tangata are depicted as inter-related, to reflect the inter-relationship between wellbeing that can be experienced as an individual and wellbeing that must be realised in community with others.

General guidance to policy

This is a conceptual element of the model which is given effect through the four elements of the Ira Tangata sphere below



MANA TUKU IHO

Why it is included in the model:	General guidance to policy	Tikanga	Ritenga
This element encompasses a sense of identity and belonging to a community/ies, both of which are considered to be fundamental to a sense of wellbeing, both individually and collectively.	<p>Mana Tuku Iho would encourage policy to:</p> <ul style="list-style-type: none"> recognise the constitutive elements of identity and prioritise people having choice over how they develop and express their identity. recognise and prioritise community cohesion. <p>The facets of this dimension of wellbeing would synthesise the important elements drawn from mātauranga Māori, as well as potentially integrate dimensions of wellbeing identified in the LSF and Whānau Ora.</p>	<p>The tikanga components are likely to include direction such as:</p> <ul style="list-style-type: none"> people should have choice and the ability to enjoy, protect, celebrate their identity people gaining a sense of meaning and agency as a result of their identity people should feel a sense of belonging, a sense of kāinga, being known and loved within their community 	<p>The ritenga elements require further development. In our view, they would be 'outcome ritenga', meaning guidance on the types of interventions/ theory of change that are known to contribute to this dimension of wellbeing. For example, outcome ritenga in respect of Mana Tuku Iho may include the different theories of change that support language acquisition/ resurgence.</p>

Āhuatanga

Facets of Wellbeing Dimension	Bespoke Indicators	LSF Indicators	Whānau Ora Indicators	Indicators Aotearoa Indicators
Sense of identity		Cultural identity Indicators not yet developed	<p>Confident in language and culture</p> <ul style="list-style-type: none"> Speaking te reo Māori Proficiency Speaking te reo in the home Learning te reo Knowledge of pepeha Participating in cultural activities Visiting marae 	<ul style="list-style-type: none"> Language retention Ability to be yourself Engagement with cultural activities Intergenerational knowledge transfer Te reo Māori speakers Spiritual health



			<ul style="list-style-type: none"> • Connection to marae • %Believe they have acquired enough mātauranga of whakapapa to teach children/others • %Participate in the transfer of tea o Māori knowledge 	
Extent to which sense of identity creates resilience, confidence and aspiration				Sense of purpose
Sense of belonging and place within a community		<p>Social connections</p> <ul style="list-style-type: none"> • Perceived social support network <p>Social capital</p>	<p>Cohesive, resilient and nurturing</p> <ul style="list-style-type: none"> • Contact with whānau and friends • Strong whānau relationships • Nurturing, abuse free environment • Getting support in times of need • Whānau satisfaction with amount of time spent intergenerationally • Whānau provide a nurturing environment <p>Participating in Te Ao Māori</p> <ul style="list-style-type: none"> • Iwi registration • Satisfaction with advocacy efforts by Iwi • Whānau have access to wāhi tapu and wāhi taonga 	<ul style="list-style-type: none"> • Sense of belonging • Contact with family and friends • Loneliness • Suicide • Social support • Access to natural resources • Mental health status • Harm against children
Extent to which belonging in a community creates				



resilience, confidence and aspiration

MANA AHEINGA			
Why it is included in the model:	General guidance to policy	Tikanga	Ritenga
This element recognises the importance of individuals and communities having aspirations for their lived reality and having the capability to realise their aspirations.	<p>Mana Aheinga would encourage policy to recognise and prioritise:</p> <ul style="list-style-type: none"> Whānau and community aspirations Whānau and community developing relevant capability. <p>This element is aligned to Amartya Sen's capability approach to community development, but anchored in mātauranga Māori.</p> <p>The facets of this dimension of wellbeing would synthesise the important elements drawn from mātauranga Māori, as well as potentially integrate dimensions of wellbeing identified in the LSF and Whānau Ora.</p>	<p>The tikanga element is likely to include direction aligned to:</p> <ul style="list-style-type: none"> people should have aspirations and the capability to pursue their aspirations. People and communities should have the resources available to realise their aspirations and build their capability. 	<p>The ritenga elements require further development. In our view, they would be 'outcome ritenga', meaning guidance on the types of interventions/ theory of change that are known to contribute to this dimension of wellbeing. For example, outcome ritenga in respect of Mana Aheinga may include the different theories of change that support building intrinsic motivation and access to capability development.</p>

Āhuatanga

Facets of Wellbeing Dimension	Bespoke Indicators	LSF Indicators	Whānau Ora Indicators	Indicators Aotearoa Indicators
Individuals, families and communities have aspirations for their future		<p>Life satisfaction</p> <p>Self-evaluation of life satisfaction</p>	<p>Self-managing</p> <ul style="list-style-type: none"> Pathways to independence Sense of purpose Capability within the whānau Planning for emergencies Control over their life 	<ul style="list-style-type: none"> Experienced wellbeing Family wellbeing Hope for the future Life satisfaction Leisure and personal time Satisfaction with leisure time Job satisfaction



Individuals, families and communities have the capability to realise their future		<p>Knowledge and skills</p> <ul style="list-style-type: none"> Labour force with at least upper secondary education <p>Health</p> <ul style="list-style-type: none"> Life expectancy at birth Age adjusted mortality rate <p>Human capital</p>	<p>Self- managing</p> <ul style="list-style-type: none"> Whānau are aware of the capability that exists within their whānau <p>Whānau are participating in society</p> <ul style="list-style-type: none"> ECE Educational attainment <p>Living Healthy Lifestyles</p> <ul style="list-style-type: none"> Self assessed health status Drinking alcohol Eating healthily Doing physical exercise Psychological distress 	<ul style="list-style-type: none"> Job strain Work life balance Underutilisation Locus of control Amenable mortality Health equity Health expectancy Self-reported health status Suicide Core competencies ECE participation Educational attainment Literacy, numeracy and science skills of 15 yr olds NEET
Individuals, families and communities have the resources to realise their aspirations		<p>Access to services</p> <p>Households with broadband access</p>	<ul style="list-style-type: none"> Home ownership Housing stability 	



MANA TAUUTUUTU

Why it is included in the model:	General guidance to policy	Tikanga	Ritenga
This element encompasses the inherent interdependence of rights responsibilities within a Māori world view, and that feelings of being of service, contributing to whānau, community and place contribute to wellbeing at an individual and collective level..	<p>Mana Tauutuutu would encourage policy to recognise and prioritise:</p> <ul style="list-style-type: none"> the rights of individuals, communities and the environment; people being of service to their families, community and environment. <p>The facets of this dimension of wellbeing would synthesise the important elements drawn from mātauranga Māori, as well as potentially integrate dimensions of wellbeing identified in the LSF and Whānau Ora.</p>	<p>The tikanga element is likely to include direction aligned to:</p> <ul style="list-style-type: none"> people should have knowledge of their rights and their rights should be respected. people should feel a sense of commitment and contribution to their communities, driven by feelings of aroha and recognising their responsibilities/obligations people should be able to find/seek meaning and purpose—living a life that is valued, because it is connected to a sense of purpose 	<p>The ritenga elements require further development. In our view, they would be ‘outcome ritenga’, meaning guidance on the types of interventions/ theory of change that are known to contribute to this dimension of wellbeing. For example, outcome ritenga in respect of Mana Tauutuutu may include the different theories of change that support strengthening community cohesion.</p>

Āhuatanga

Facets of Wellbeing Dimension	Bespoke Indicators	LSF Indicators	Whānau Ora Indicators	Indicators Aotearoa Indicators
Individuals should know their rights and responsibilities			<p>Whānau are confidently participating in society</p> <ul style="list-style-type: none"> Participating in clubs/ community groups 	
Individuals should have their rights respected		<p>Safety and security Homicide rate</p>	<p>Whānau are confidently participating in society</p> <ul style="list-style-type: none"> Feeling discriminated against Expressing identity Safety Crime level Feel able to live as Māori 	<ul style="list-style-type: none"> Corruption Institutional trust in government Institutional trust in police Justice equity Experience of discrimination Perceptions of safety



			<ul style="list-style-type: none"> • Feel access to necessary services • Trust in government services 	<ul style="list-style-type: none"> • Victimization • Work place accidents <p>Potential to consolidate or repeat various equity or inequality measures, potentially including:</p> <ul style="list-style-type: none"> • Income inequality • Health equity • Education equity
Serving their community by discharging their obligations		<p>Civic engagement and governance</p> <ul style="list-style-type: none"> • Voter turnout • <p>Time use</p>	<p>Responsive to living and natural environment</p> <ul style="list-style-type: none"> • Kaitiakitanga <p>Confidently participating in society</p> <ul style="list-style-type: none"> • Voter turn out • Volunteering 	<ul style="list-style-type: none"> • Value of unpaid work • Democratic participation • Sense of purpose • Active stewardship of land



MANA WHANAKE

Why it is included in the model:	General guidance to policy	Tikanga	Ritenga
This element recognises the importance of sustainable, intergenerational prosperity to wellbeing	<p>Mana Whanake would encourage policy to recognise and prioritise:</p> <ul style="list-style-type: none"> The conditions that enable sustainable prosperity for whānau and communities. <p>The facets of this dimension of wellbeing would synthesise the important elements drawn from mātauranga Māori, as well as potentially integrate dimensions of wellbeing identified in the LSF and Whānau Ora.</p>	<p>The tikanga element is likely to include direction aligned to:</p> <ul style="list-style-type: none"> whanau and communities should enjoy sustainable prosperity and have the resources they need to ensure it intergenerationally 	<p>The ritenga elements require further development. In our view, they would be ‘outcome ritenga’, meaning guidance on the types of interventions/ theory of change that are known to contribute to this dimension of wellbeing. For example, outcome ritenga in respect of Mana Whanake may include the different theories of change that support intergenerational family wealth or security of housing.</p>

Āhuatanga

Facets of Wellbeing Dimension	Bespoke Indicators	LSF Indicators	Whānau Ora Indicators	Indicators Aotearoa Indicators
Individuals, families and communities enjoy sustainable prosperity		<p>Jobs and earnings</p> <ul style="list-style-type: none"> Employment rate Unemployment rate 	<p>Economically secure and wealth creating</p> <ul style="list-style-type: none"> Income Income adequacy Savings/net worth Financial skills Retirement/ savings plan Employment NEET Business ownership Business growth Business opportunity 	<ul style="list-style-type: none"> Child poverty- material hardship Child poverty- low income Income Income adequacy Income inequality Low income Material wellbeing Net worth Official development assistance Remittances to other countries Value of unpaid work Employment rate



Individuals, families and communities have the resources for sustainable prosperity	<p>Income and consumption</p> <ul style="list-style-type: none"> • Disposable income per capita <p>Housing</p> <ul style="list-style-type: none"> • Rooms per person 	<p>Environment</p> <ul style="list-style-type: none"> • Quality of housing (eg insulation, dampness, need of repairs etc) • Land type 	<p>Hourly earnings</p> <ul style="list-style-type: none"> • Access to safe water for recreation and food gathering • Drinking water quality • Resilience of infrastructure • Housing affordability • Housing quality • Overcrowding • Homelessness
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PROCESS OR MEANS VALUES—how policy is made impacts on wellbeing

Kotahitanga

Encourages government to work in a more aligned way (overcoming existing silo mentality). Ritenga and āhuatanga

Manaakitanga

Encourages government to build a deeper understanding of the imperatives and aspirations of those affected by policy, to demonstrate an ethic of care that gives effect to this value.

Whanaungatanga

Requires further discussion with participants to explore whether this is properly a process value or encompassed within Mana Tuku Iho and Mana Tauutuutu as an end.

Tikanga

Encourages government to ensure that decisions are made by the right decision maker, following the right process, according to the right values.



IMPLEMENTATION GUIDANCE ON V 2.0 HE ARA WAIORA

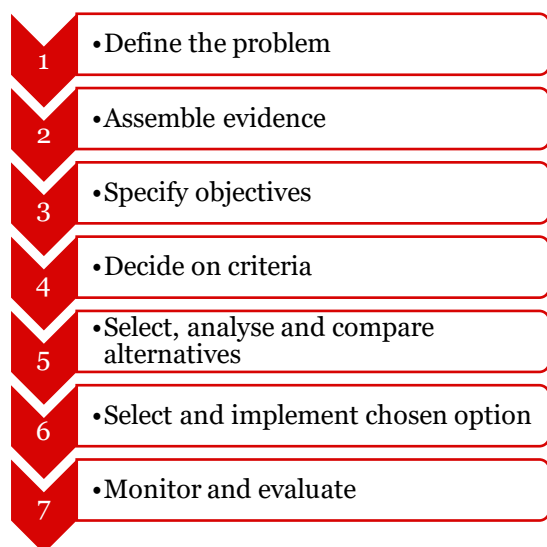
We consider that He Ara Waiora could be implemented within/across government in the following ways:

- **Living Standards Framework (LSF) tools**—we consider that the current tools used to implement the LSF, including the dashboard, CBAX and any future tools, could be repurposed to support implementation of He Ara Waiora. We do not explore these tools further in this report; and
- **Policy development**—He Ara Waiora could also be applied across government through the existing policy development process, which we explore in more detail below.

Policy Development Process

We consider that applying He Ara Waiora should result in a broader analysis that encompasses the interests of all New Zealanders, as well as elucidating issues and interests of distinct relevance to Māori. The following analysis therefore seeks to illustrate the benefit of a tikanga framework to the the policy development process for the wider public good.

The current policy development process is modelled on the Bardach policy pathway and involves, broadly, the following steps:



In the table below, we demonstrate how the policy process could be adapted to give effect to He Ara Waiora. We note that this analysis differs from earlier advice that aligned changes to the four elements of Mānuka Henare’s spiral of ethics model.

We also note that the linear Bardach model of policy development has questionable suitability for complex or ‘wicked’ problems, which increasingly characterise the policy landscape. Recent public policy literature tends to favour exploration of complex adaptive systems and systems thinking to better engage with complexity and interdependency. We have not considered this approach to policy development in the paper, but consider that a tikanga framework is inherently aligned to systems thinking and is likely to provide a helpful structure to understand interdependencies and complexities within policy issues.



	1. Define the Problem	2. Assemble Evidence	3. Specify Objectives	4. Decide on Criteria	5. Select, analyse & compare alternatives	6. Select & implement chosen option	7. Monitor & Evaluate
Summary	Deeper and broader problem definition. More likely to involve engagement with interest parties to scope the problem definition. Could involve systems analysis to scope the interdependencies within the problem definition.	Broader suite of evidence considered. More co-ordination/ collaboration across government departments. More diverse sources of information and insight considered as evidence, including collected community wisdom.	Objectives would be intentionally holistic, recognising the interdependence between the dimensions and facets of wellbeing. Objectives could be constrained by environmental wellbeing parameters. Objectives shared across govt departments.	Criteria reflect interdependence between dimensions and facets of wellbeing. Criteria reflect legal rights/ responsibilities, as well as the values of the people affected. Āhukatanga (indicators) could assist identifying appropriate criteria.	Tikanga contributes to the types of questions that are considered in shaping options. Ritenga contributes to evaluating the theories of change that underpin different options. Āhukatanga (indicators) provide hinge points for evaluation of different options. In combination broadens the type of policy options identified and deepens the analysis.	Greater visibility of values alignment/ impact for decision makers. Should be supported by a practical tool, such as the LSF dashboard and CBAX.	Monitoring and evaluation is connected to āhukatanga for each dimension of wellbeing.
Wairua	To be further discussed.	To be further discussed.	To be further discussed.	To be further discussed.	To be further discussed.	To be further discussed.	To be further discussed.
Taiao	Problem definition would be framed through lens of facets of environmental wellbeing.	Broader evidence considered that gives effect to this element of wellbeing.	Environmental wellbeing could be treated as parameters on the objectives- ie only objectives that are consistent with environmental wellbeing are considered.	Criteria incorporate environmental wellbeing as a prime order value.	Analysis is shaped by the tikanga, ritenga and āhukatanga elements of this dimension of wellbeing.	Selection has due regard for environmental dimension of wellbeing.	Monitoring and evaluation is connected to the āhukatanga for this dimension of wellbeing.
Ira Tangata- He Kāinga-He Tangata	Problem definition would recognise the relationship between individuals and collectives in experiencing wellbeing (ie no problem would be defined solely as something that isolated individuals experience).	Broader evidence considered that gives effect to this element of wellbeing.	All relevant objectives framed to recognise the interdependence between individuals and community.	Criteria reflect interdependence between individual and collective experiences of wellbeing.	Analysis is shaped by the tikanga, ritenga and āhukatanga elements of this dimension of wellbeing.	Selection has due regard for relationship between individual and collective wellbeing.	Monitoring and evaluation is connected to the āhukatanga for this dimension of wellbeing.
Mana Tuku Iho (identity)	Problem defined with consideration of how the state of personal/cultural identity contributes to the existence of a problem.	Broader evidence considered that gives effect to this element of wellbeing.	Strengthening cultural identity included as an objective of policy.	Criteria place weight on strengthening cultural identity.	Analysis is shaped by the tikanga, ritenga and āhukatanga elements of this dimension of wellbeing.	Selection has due regard for cultural identity.	Monitoring and evaluation is connected to the āhukatanga for this dimension of wellbeing.
Mana Āheinga (aspiration and capability)	Problem defined with consideration of how relative levels of aspiration and capability contribute to the nature/impact/ characteristics of the problem.	Broader evidence considered that gives effect to this element of wellbeing.	Strengthening aspiration and capability included as an objective of policy.	Criteria place weight on strengthening individual and collective aspiration and capabilities to achieve their aspirations.	Analysis is shaped by the tikanga, ritenga and āhukatanga elements of this dimension of wellbeing.	Selection has due regard for strengthening aspirations and capabilities within individuals and communities.	Monitoring and evaluation is connected to the āhukatanga for this dimension of wellbeing.
Mana Tauutuutu (belonging, responsibility and reciprocity)	Problem defined with consideration of how the relative levels of community cohesion and reciprocal relationships within communities contribute to the nature/impact/ characteristics of the problem.	Broader evidence considered that gives effect to this element of wellbeing.	Strengthening community cohesion and reciprocity within communities is included as an objective of policy.	Criteria place weight on strengthening community cohesiveness and reciprocity within communities.	Analysis is shaped by the tikanga, ritenga and āhukatanga elements of this dimension of wellbeing.	Selection has due regard for strengthening community cohesion.	Monitoring and evaluation is connected to the āhukatanga for this dimension of wellbeing.
Mana Whānake (prosperity)	Problem defined with consideration of how the relative levels of prosperity and resources within communities contribute to the nature/impact/ characteristics of the problem.	Broader evidence considered that gives effect to this element of wellbeing.	Strengthening community prosperity and 'fit for future' resources within communities.	Criteria place weight on growing intergenerational prosperity, and the resources required within communities to achieve prosperity.	Analysis is shaped by the tikanga, ritenga and āhukatanga elements of this dimension of wellbeing.	Selection has due regard for strengthening intergenerational resources for prosperity.	Monitoring and evaluation is connected to the āhukatanga for this dimension of wellbeing.
Kotahitanga	Would encourage the Crown to engage with problem definitions across government, where possible, with a shared problem definition across departments.	Sharing of evidence, data, insights across government departments.	Shared objectives subscribed to by multiple government departments (where possible and appropriate)	Criteria are shared, as far as possible, across government departments	Collaborative process enables multiple departments to contribute to analysis of options.	Selection occurs across government departments.	Collaborative monitoring and evaluation across departments.
Manaakitanga	Would encourage deep understanding of the interests, realities and aspirations of the people affected by the policy. Could involve engagement with affected people during the problem definition phase.	Consideration of additional types of evidence considered that includes community perceptions and higher weight on 'community wisdom', as well as anecdotal sources.	Objectives correlate to the interests, aspirations and priorities of those affected by the policy.	Criteria place weight on responsiveness to community values, priorities and aspirations.	Analysis considers responsiveness to community values, priorities and aspirations	Selection has due regard for community values, priorities and aspirations.	Monitoring and evaluation incorporates community perspectives.
Tikanga	Would encourage consideration of who is the appropriate decision maker.	Evidence would be considered in respect of the appropriate decision maker and processes.	Objectives include clarity about the right decision maker and decision making process.	Criteria reflect shared values (ie the decision making process is based on accepted values and norms)	Analysis includes consideration of appropriate decision makers and process.	Selection is made by appropriate decision maker..	Monitoring and evaluation is conducted by an appropriate entity.
Whanaungatanga	To be further discussed.	To be further discussed.	To be further discussed.	To be further discussed.	To be further discussed	To be further discussed	To be further discussed

CONCLUSION AND RECOMMENDATIONS

We believe there is merit in further developing He Ara Waiora as a potential parent framework for wellbeing and that there is potential to pioneer an internationally significant approach to measuring and analysing wellbeing. We also consider that doing so could be the most progressive approach to embodying the Treaty of Waitangi ever attempted in New Zealand.

If He Ara Waiora is to be further developed, we recommend that:

- He Ara Waiora is ‘incubated’ by pūkenga Māori and that any wider engagement process with Māori is led by pūkenga Māori engaged in the design. We caution that if either of these elements are disregarded that He Ara Waiora will have a fatal loss of legitimacy within the Māori community and that the LSF will be exposed to concerted Māori criticism as failing to appropriately recognise Māori concepts of wellbeing;
- There is greater clarity about the potential scope and objectives for He Ara Waiora as a mātauranga sourced concept of wellbeing that could be used to measure and analyse wellbeing across government policy, supported by a range of practical policy tools, such as those identified in this paper.

We particularly note the following areas require further development:

- Outcome ritenga, consolidating existing information on theories of change/ intervention logic relevant to each dimension of wellbeing;
- The role of whanaungatanga within the model, which is obscure as it is positioned as means value and the substantive ends elements are included within Mana Tauutuutu;
- Further tools to support policy development, once the model has been further developed by Pūkenga Māori, which could include
 - Stakeholder mapping tool that identifies divergent moral imperative and values, as well as reflects interdependencies between stakeholders
 - Values based data collection tool to ensure evidence is collected on behavioural and perception aspects to the problem
 - Tools to enable behavioural microsimulation modelling
 - Scoring tools that produce intuitive visualisations of the extent to which a proposition embodies the ‘ends’ dimensions of wellbeing, similar to the tools used in the LSF.

APPENDIX ONE—RECORD OF DESIGN HUI WITH PŪKENGA MĀORI

This section of the report contains the records of three hui held with Pūkenga Māori to guide the development of He Ara Waiora, as well as a substantive recommendatory report that was presented to the Tax Working Group. The intention is to provide a consolidated record of the development of He Ara Waiora.

The order of the materials is chronological:

- 2018 hui record
- Recommendatory report to Tax Working Group
- February 2019 hui record
- June 2019 hui record.

Record of Discussions— HE ARA WAIORA

2018 Hui with Pūkenga Māori

Summary

This document summarises responses from a process designed to test the suitability of the draft tikanga framework for the taxation system. The central themes in the responses were:

- That Treasury is to be commended for both their aspirations and endeavours to develop a tikanga framework;
- That there is merit in the current approach, but that there needs to be more work to develop it into an integrated and sound tikanga framework. In the view of participants, a tikanga framework needs to have inter-related purposive and performance elements which the current framework does not yet have.

On the basis of the testing process, Aotahi recommends that:

- The draft tikanga framework is not released as a ‘tikanga framework’ on the grounds that it requires more development;
- If it is considered important to release the framework, we believe it may be more appropriate to describe it as a preliminary values-based approach for the taxation system; and
- That further developmental work on the tikanga framework includes the following:
 - Deeper exploration of tikanga as it applies to the collection and distribution of resources for the public good;
 - More detailed consideration of the alignment between purposive and performance elements of the tikanga framework, with particular consideration of the cascading relationship between kawa, tikanga, ritenga and āhuatanga, as well as the relationship between the tax framework and the living standards framework; and
 - Further engagement with academics and practitioners to test the framework as it develops.

Background

In November 2017, the Government established the Tax Working Group (the Group) to examine the New Zealand tax system and provide recommendations to improve the fairness, balance, and structure of the tax system. The Group ran a public consultation in March/April 2018, which included seeking feedback on the question:

How could tikanga Māori support a future-focused tax system? (see <https://taxworkinggroup.govt.nz/sites/default/files/2018-04/twg-fact-tax-and-te-ao-maori.pdf>)

During this time, Hinerangi Raumati (one of the members of the Group) held 15 hui across the North Island with key Māori stakeholders (including national bodies, SME networks, and private sector specialists). There was a range of support for considering how the tax system could reflect Māori values, including tikanga Māori, and in keeping with the principles of the Treaty of Waitangi.

There was a strong expectation for ongoing conversations and engagement about policy development and, in particular, the design of any tikanga framework (e.g. to provide guidance for use of taonga). Following submissions, two tikanga framework consultation hui were held in Wellington and Auckland. The Wellington hui was attended by government officials and representatives from some of the Māori organisations that submitted, as well as some representatives from academia. The Auckland hui was predominantly attended by academics from the University of Auckland, along with representatives from some of the other Māori organisations that submitted. The key purpose of the hui was to determine the value a tikanga framework would have, as well as the kinds of key tikanga concepts that would be most applicable to achieve the purpose. A skeleton / 'first-cut' tikanga framework based on feedback from submissions was socialised at the hui.

Following the hui, the Treasury secretariat to the Tax Working Group developed a draft tikanga framework based on written submissions from, and two consultation hui with, Māori organisations.

The secretariat wanted to ensure that the draft tikanga framework was a sound and appropriate reflection of mātauranga Māori and therefore requested that a think tank process be convened to test the framework.

Eight Māori academics and practitioners were invited to participate in the think tank process, with some unable to attend at short notice as follows:

- Associate Professor Mānuka Henare (attended)
- Rangimarie Hunia (attended)
- Rukumoana Schaafhausen (attended)
- Professor Pare Keiha (provided written commentary)
- Aroha Te Pareake Mead (provided written commentary)
- Traci Houppapa (apologies due to health)
- Dr Eruera Prendergast-Tarena (apologies due to tribal obligations)
- Jamie Tuuta (apologies due to tangi)

The think tank process was supported by the release of a background paper that described the draft tikanga framework and was facilitated in two parts, as described below:

Part One: 'First Principles' discussion that explored:

- Is it appropriate to incorporate tikanga into Crown policy frameworks?
- For tikanga to be meaningfully incorporated into Crown policy, how should it be incorporated? What safeguards are necessary? What is the appropriate relationship between articulating values, creating tikanga based processes and implementation standards/guidelines?
- In respect of the tax system, that at its' simplest is about the collection and distribution of resources for the collective good, what tikanga would you expect to see incorporated into a framework? What historical and contemporary practices do you consider to be aligned to the purpose of the tax system? What values, processes and implementation changes would you want/expect? What social impact do you envisage from incorporating tikanga into the taxation system?

Part Two: Testing the draft tikanga framework that explored the following discussion questions:

- Does the draft framework align with your thoughts and expectations about a tikanga framework for the tax system?
- Does the draft framework find the optimal balance between articulating values, creating tikanga based processes and implementation guidelines?
- Are the concepts and language appropriate?

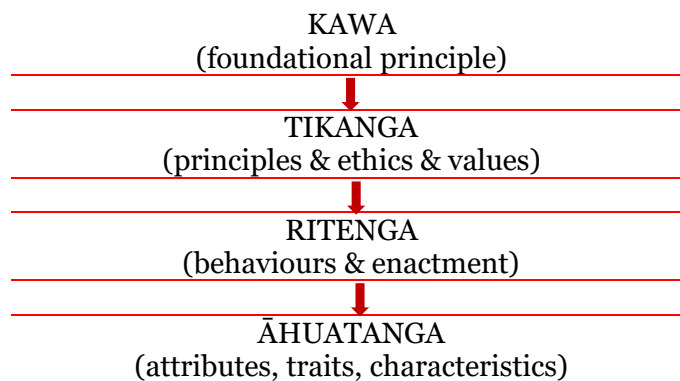
The following sections of this report summarise the feedback from the think tank and written commentaries.

Is it appropriate for the Crown to use tikanga frameworks?

The Crown adopting tikanga frameworks is potentially a meaningful and important expression of Te Tiriti o Waitangi because doing so will change the values and processes adopted by the Crown. The consequential impact is that the resulting policy outcomes could be of greater benefit to Māori and the spirit of the Treaty of Waitangi could be more fully embodied.

However, to be appropriate and effective, there was a common view that a tikanga framework needs to encompass purposive and performance elements. It is not enough to incorporate kupu and whakaaro Māori: the framework must generate substantive, measurable change and provide direction across multiple layers of the policy framework, including setting objectives, values and performance expectations.

It was recommended that a recognised framework be considered for Crown policy approaches to tikanga Māori. One prominent framework is²:



This framework would result in a consistent and integrated approach to incorporating tikanga that ensures the purpose, driving values and implementation/performance aspects of Crown policy are interrelated and coherent. It was cautioned that providing for the relational aspects of the four domains and ensuring that there is a cascading effect into measurable, tangible policy processes and criteria are critical to moving beyond the incorporation of kupu Māori to a meaningful tikanga framework.

We note that there are potentially alternative, albeit related, frameworks for an integrated tikanga model that could be drawn on or further developed through subsequent dialogue.

² Henare, M. "Nga Tikanga Me Nga Ritenga O Te Ao Maori: Standards and Foundations of Maori Society." *Royal Commission on Social Policy Future Directions* 3, no. 1 (1988): 39-69.

The framework above anchored the discussions at the think tank and is therefore used for the remainder of this paper.

How should tikanga inform the taxation system?

The discussions on how tikanga should inform the tax system particularly focused on the purpose, outcomes and application of the tax system, with both dimensions supported with reference to historical and contemporary precedents within Te Ao Māori.

At a purposive level, there was a shared view that a tikanga framework should be anchored in a conception of the moral imperative. There were two views on how this could be framed. One view was that the moral imperative should be framed through the Āta noho principle from the preamble of the Māori text of Te Tiriti to mean that the moral imperative for the tax system should be that all New Zealanders live a life they value, with specific recognition of Māori living the lives that Māori value and have reason to value³. A related view was that there should be an articulation of the underpinning values of the tax system, such as fairness, tika, pono and aroha.

The outcomes sought from the tax system, related to tikanga, were of two principal types:

- Reflecting values and aspirations pertaining to collective wellbeing—concepts of collective wellbeing were discussed with reference to historical practices within the kāinga and the whakatauaiki ‘nāu te rourou, nāku te rourou; ka ora ai te iwi’, as well as contemporary practices associated with the distribution of mahinga kai. There were specific historical practices that related to concepts of a tax in respect of whāngai and early contact examples, such as the taxation of boats by Māori. These examples were used to exemplify values and expected behaviour around the distribution of goods for community wellbeing; and
- Giving contemporary expression to the Treaty partnership—it was recognised that taxation is one of the most direct expressions of Crown authority (the ability to collect money from individuals and re-distribute it for notions of the collective good) and that as such, it should be exercised in such a way as to best reflect the Treaty partnership. In this context, there was discussion on the desired application and outcomes of a tikanga framework for the tax system. There was a common view expressed that the outcomes sought should be transformative, potentially engaging with the allocation of tax revenue and embedded societal challenges.

The application of tikanga within the tax system was consistently emphasised as a critical determinant as to whether a tikanga framework delivered symbolic or substantive value. Within the time available, it was not possible to discuss tangible examples of the application of tikanga within a contemporary tax system, rather, discussion focussed on the importance of clear policy processes, criteria and guidelines being implemented.

Using the integrated approach to a tikanga framework, the views of how tikanga could frame the tax system could be summarised as follows⁴:

³ The preamble of the Māori text of Te Tiriti states, “kia tohungia ki a ratou o ratou rangatiratanga me to ratou wenua, kia mau tonu hoki te Rongo ki a ratou me te Atanoho hoki”. This is translated in principle as the desire “to preserve to them their full authority as leaders (rangatiratanga) and their country (to ratou wenua), and that lasting peace (Te Rongo) may always be kept with them and continued life as Māori people (Atanoho hoki)”.

⁴ Please note, the discussions were more exploratory than depicted by aligning them to the tikanga framework. We also note that aligning outcomes to āhuatanga may require further consideration.

KAWA (foundational principle)	Description of a moral imperative, that could be something akin to: New Zealanders live a life they value, with specific recognition of Māori living the lives that Māori value and have reason to value.
TIKANGA (principles & ethics & values)	Tikanga values such as tika, pono, aroha, mana motuhake, manaakitanga and the like. Please note, these require more discussion and consideration.
RITENGA (behaviours & enactment)	Tangible performance aspects including measurable policy processes and criteria that give effect to the kawa and tikanga, informed by historical and contemporary practices associated with kāinga, mahinga kai and other approaches to distributing goods for community wellbeing.
ĀHUATANGA (attributes, traits, characteristics)	Outcomes including: <ul style="list-style-type: none"> • Enabling collective wellbeing • Addressing structural inequality • Strengthening the contemporary expression of the Treaty Partnership

It was also noted that a tikanga framework alone should not be expected to solve embedded structural inequality, rather, it will be necessary to implement a multi-variate range of solutions, potentially drawing on international precedents.

Response to the TWG Tikanga Framework

The draft tikanga framework was commended for having genuine intent and being supported by a considered process its iterative development and testing. It was explicitly recognised that this is a significant, potentially transformative, endeavour that should be valued as an expression of Treasury seeking to give meaningful effect to the Treaty partnership.

The draft tikanga framework was considered against the views on the purpose, outcomes and application of the tax system described above. In essence, the discussions reflected a view that the draft framework is a positive step but that it requires more work to anchor it within an integrated approach to more clearly guide the collection and redistribution of tax. The broad themes in the discussion were that:

1. That the value of a tikanga framework does not simply lie in the kupu or whakaaro Māori, but what it reflects. Whether the tikanga framework has merit or not turns on the extent to which it delivers tangible value for the Māori community.
2. That it is important to recognise the difference between fragmented integration of values and systemic incorporation of mātauranga Māori that embraces its complexity and normative elements. There was a shared view that an integrated framework would incorporate values and guidance for how policy is developed and implemented, as well as performance and accountability measures.

Specific feedback, in response to the proposed integrated framework, included:

KAWA (foundational principle)	<ul style="list-style-type: none"> • That the current framework is not anchored in a clear foundational principle. While the value of waiora could be considered to sit in this layer of the framework, it is not clear that it was intended to do so, and may require further consideration; • That there is an unclear relationship between the tikanga values and four capitals in the living standards framework.
TIKANGA (principles & ethics & values)	<ul style="list-style-type: none"> • It was noted, that the values (waiora, ōhanga, kaitiakitanga, manaakitanga, whanaungatanga) may be appropriate, but that it is difficult to form a considered view without consideration of foundational principles and implementation processes.
RITENGA (behaviours & enactment)	<ul style="list-style-type: none"> • The current framework does not yet have this level of detail and that without it, there is a risk that the incorporation of Māori values will be of more symbolic than tangible value. • It was consistently emphasised that approach to implementing the tikanga framework is critical to its perceived value and efficacy. • It was also noted that the framework appears to have elements of disconnection between the values, living standards framework and tax principles (efficiency, effectiveness, sustainability, resilience), which warrants further consideration and alignment.
AHUATANGA (attributes, traits, characteristics)	<ul style="list-style-type: none"> • The current framework does not engage with the desired outcomes, as described above; • It is important that there are measures to guide alignment at all levels of the framework.

Recommendations

On the basis of the testing process, Aotahi recommends that:

- The draft tikanga framework is not released as a 'tikanga framework' on the grounds that it requires more development;

- If it is considered important to release the framework, we believe it may be more appropriate to describe it as a preliminary values-based approach for the taxation system; and
- That further developmental work on the tikanga framework includes the following:
 - Deeper exploration of tikanga as it applies to the collection and distribution of resources for the public good;
 - More detailed consideration of the alignment between purposive and performance elements of the tikanga framework, with particular consideration of:
 - the cascading relationship between kawa, tikanga, ritenga and āhuatanga;
 - the relationship between the tax framework and the living standards framework
 - how the policy processes and criteria for the tax system will be shaped to give tangible effect to the tikanga framework;
 - performance measures for the successful implementation of the tikanga framework;
 - Further engagement with academics and practitioners to test the framework as it develops.

Recommendatory report to Tax Working Group

He Ara Waiora

Recommendations for Advancement

Presented to Tax Working Group

Aotahi, School of Māori and Indigenous Studies
November 2018

Kei Te Awhehewhe Tāke,

Mokori anō kia mihi koutou e whakarite rautaki ana e noho mātāmua ai ko te whakaaro Māori, ko ngā tikanga Māori, ko te kaupapa Māori hei tūāpapa mō ā koutou mahi e haere ake nei. Ki te hoki whakamuri tātou ki ngā kōrero a Mātāpūputu mā, ko te kotahitanga te whakaaro nui. Mā ēnei āhuatanga e tutuki ai tēnei moemoeā.

Mō koutou e whakakōkiri nei i ēnei tū āhuatanga, tēnei mātou e tuku nei i ngā whakamānawa anō nei he uamairangi. Ka mihi rā.

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This paper was written by Sacha McMeeking, Hamuera Kahi and Komene Kururangi.

EXECUTIVE SUMMARY

Aotahi: the School of Māori and Indigenous Studies at the University of Canterbury has been engaged by Treasury, through the Secretariat to the Tax Working Group (the Secretariat), to provide independent advice on the development of He Ara Waiora, the emergent tikanga framework supporting the Tax Working Group.

This paper is intended to initiate a productive dialogue with the Crown about converting the good intent in the process to date for *He Ara Waiora* into practical progress. The thoughts within this paper are aimed at providing the basis for discussion, rather than being definitive positions or proposals. We would welcome the opportunity to discuss these further with the Tax Working Group and the Treasury.

We have reviewed responses from Māori, as well as facilitating a think tank process with Māori academics and practitioners, and consider that at this time predominant Māori views include:

- adopting a tikanga framework is a meaningful and timely undertaking that is to be commended and encouraged;
- a tikanga framework overlaps with the purpose and scope of the Living Standards Framework (LSF), as it is properly a macro framework that could/should apply to all Crown policy;
- He Ara Waiora is a valuable starting point for a tikanga framework that requires further development.

Māori participants have also noted that while the values and approach within He Ara Waiora may be somewhat unfamiliar within a policy context, their application is common practice within the Māori sector and accordingly, there is a high degree of confidence that a practicable framework with clear guidance can be developed for and with government.

We consider that He Ara Waiora will deliver pervasive public benefit to NZ Inc, including but not limited to Māori, for two reasons. First, it will enable values to be integrated into public policy, an outcome that has been sought through various Royal Commissions and policy processes for close to 50 years, and has recently become focal in the LSF work programme. Secondly, He Ara Waiora provides a framework that aligns with, and is likely to provide practical guidance for implementing, recent public policy literature and discourse about complex adaptive systems and systems-thinking to address ‘wicked’ policy problems.

We recommend that He Ara Waiora is:

- led by government from Treasury within the LSF work programme, with linkages to the DPMC Policy Project;
- further developed through a research and engagement programme that maintains the momentum to date, to ensure the goodwill that He Ara Waiora has attracted is sustained;
- tested and refined through application in the TWG final report, ETS review, Welfare Expert Advisory Group, Charities Review and any further imminent substantive review programmes; and
- integrated into the standard policy development process used across government, once it has been sufficiently tested and endorsed.

This brief report has been prepared under significant time constraints and as such is inevitably incomplete and inelegant in parts. We value the opportunity to contribute to the work of the TWG and would welcome the opportunity to contribute to the development of He Ara Waiora.

BACKGROUND

In summary, the engagement process on He Ara Waiora has involved the following steps:



In November 2017, the Tax Working Group (the TWG) was established to examine the New Zealand tax system and provide recommendations to improve the fairness, balance, and structure of the tax system. The Group ran a public consultation in March/April 2018, which included seeking feedback on the question:

How could tikanga Māori support a future-focused tax system? (see <https://taxworkinggroup.govt.nz/sites/default/files/2018-04/twg-fact-tax-and-te-ao-maori.pdf>)

During this time, Hinerangi Raumati (as a member of the TWG) held 15 hui across the North Island with key Māori stakeholders (including national bodies, SME networks, and private sector specialists). There was a range of support for considering how the tax system could reflect Māori values, including tikanga Māori, and in keeping with the principles of the Treaty of Waitangi.

Following submissions, two tikanga framework consultation hui were held in Wellington and Auckland, attended by some of the Māori organisations who had provided written submissions and Māori academics. The key purpose of these hui was to determine the value a tikanga framework could have, as well as the kinds of key tikanga concepts that would be most applicable to achieve the purpose. A skeleton tikanga framework based on feedback from submissions was socialised at the hui.

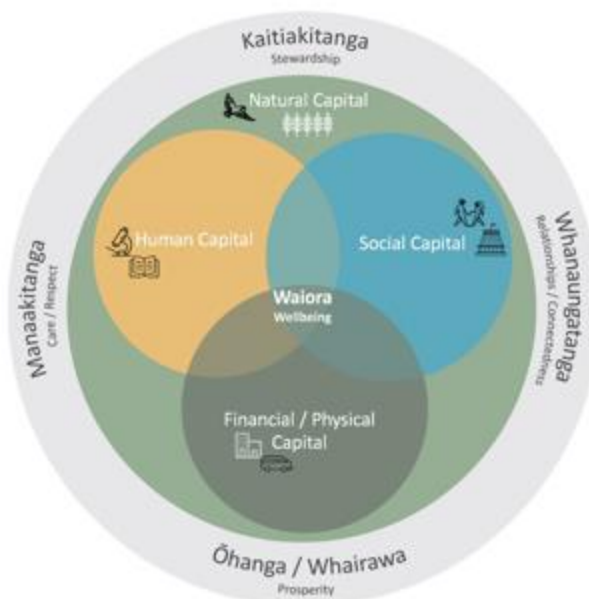
Following the hui, the Secretariat further developed the tikanga framework and tested the draft model with a think tank of Māori academics and practitioners in August 2018. He Ara Waiora was subsequently tested with Māori through a nationwide engagement process on the interim report of the Tax Working Group, which involved five hui, attended predominantly by representatives of, and advisors to, Māori organisations.

The views in this report have been informed by:

- Reviewing all written submissions received on the tikanga framework;
- Reviewing reports on all consultation hui held with Māori;
- Participating in consultation hui, as possible; and
- Facilitating the think-tank on the draft framework.

HE ARA WAIORA

He Ara Waiora aims to articulate aspirational principles to guide the taxation system, as depicted below:



Waiora anchors the framework in a conception of human wellbeing, that is connected to the four capitals within the LSF and expressed through four tikanga derived values of wellbeing: **kaitiakitanga** (stewardship of all our resources), **manaakitanga** (care for others), **ōhanga** (prosperity) and **whanaungatanga** (the connections between us).

These principles aim to provide purposive direction to the specific design principles for the tax system, including:

- efficiency
- equity and fairness
- revenue integrity
- fiscal adequacy
- compliance and administration costs, and
- coherence

MĀORI VIEWS

Our analysis of Māori engagement with He Ara Waiora identifies the following predominant views:

- Strong support for the aspiration to develop a tikanga framework and acknowledgement of the genuine intention and engagement process;
- Recommendations to strengthen the tangible guidance the framework is able to provide for policy development;
- Constructive debate regarding which tikanga derived values ought to be included in the framework; and
- Caution expressed about distorting tikanga within Crown processes.

In Principle Support

Throughout the engagement processes Māori consistently supported the relevance and role of a tikanga framework. Key themes include that:

- tikanga provides a framework for incorporating values into policy analysis that will ultimately contribute to fairer, more durable and equitable policy outcomes for all New Zealanders. While there was a particular emphasis on fairness and equity for Māori, there was also recognition that incorporating values-based analysis would deliver pervasive public benefit. A number of Māori organisations discussed their approach to values-based decision making, extrapolating that explicit consideration of values leads to decisions better able to deliver outcomes that matter for their constituents;
- a tikanga framework is a meaningful and appropriate reflection of Te Tiriti o Waitangi, reflecting our continuing maturation as a nation to embrace and embody the spirit and intent of our founding constitutional document;
- New Zealand values have been shaped by tikanga Māori, and that while the provenance of tikanga resides with Māori, tikanga derived values have a strong resonance with contemporary New Zealand; and
- applying a tikanga derived approach ought to lead to tangible changes in policy outcomes, and that the true measure of the efficacy of a tikanga derived approach is the extent to which it facilitates greater fairness and outcomes with meaning for the community.

It was also consistently recognised that seeking to adopt a tikanga framework is a courageous and meaningful undertaking that should be acknowledged for its transformative potential and the genuine intent underpinning it.

Recommendations to Enable Application

He Ara Waiora was considered by Māori participants to be a constructive and progressive foundation for a tikanga framework, however, there was broad agreement that it is not yet sufficiently developed. The key weaknesses identified were that:

- The framework currently identifies aspirational values, but does not provide guidance for how to apply those values, which is likely to result in a ‘performance gap’, whereby the aspirational values are displaced by more tangible policy criteria or objectives and ultimately result in the positive outcomes of incorporating values being un/under-realised;
- There is dissonance between the aspirational tikanga values and the design principles of the tax system (efficiency, revenue integrity etc), which will lead to a trade offs based analysis that is inconsistent with the purpose of adopting a tikanga framework; and
- The inclusion of tikanga derived values in the absence of an integrated tikanga framework creates material risks of misinterpretation and undermining the integrity of tikanga.

The principal recommendation for change was to ensure that the tikanga framework was designed to have cascading and tangible guidance to the purpose, performance measures and outcomes elements of policy design. The main rationale for this recommendation was that tiered and cascading application was the only meaningful safeguard against the ‘performance gap’ and risk of distorting tikanga. Three approaches were specifically identified, only the first of which was developed in detail by participants:

- Adopting the kawa, tikanga, ritenga and āhukatanga framework promulgated by Associate Professor Mānuka Henare;
- Adopting the Whare Tapa Whā model developed by Tā Mason Durie; and
- Developing wellbeing outcome targets that give expression to tikanga derived values.

Associate Professor Mānuka Henare’s framework was applied to the taxation system in the following way:

<p>KAWA (foundational principle)</p>	<p>Description of a moral imperative that could be something akin to: New Zealanders live a life they value, with specific recognition of Māori living the lives that Māori value and have reason to value.</p>
<p>↓</p> <p>TIKANGA (principles, ethics & values)</p>	<p>↓</p> <p>Tikanga values such as tika, pono, aroha, mana motuhake, manaakitanga, kaitiakitanga and the like. Please note, the specific values require more discussion and consideration. The values included should be informed by historical and contemporary practices associated with kāinga, mahinga kai, koha and other approaches to collecting and distributing goods for community wellbeing.</p> <p>In the application of the framework below, we interpret tikanga as framing objectives that give effect to a specific value.</p>
<p>↓</p> <p>RITENGA (behaviours & enactment)</p>	<p>↓</p> <p>Tangible performance and behavioural expectations that give effect to kawa and tikanga, both within policy processes and the behavioural outcomes of people/entities within the scope of the policy.</p> <p>In the application of the framework below, we interpret ritenga as criteria that provide greater specificity to the tikanga objectives, and in doing so, create behaviour guidelines.</p>
<p>↓</p> <p>ĀHUATANGA (attributes, traits, & characteristics)</p>	<p>↓</p> <p>Āhuatanga embodies attributes and characteristics, that we apply in the framework through a suite of indicators that we consider to reflect the tikanga and ritenga.</p>

In our view, it is critical to the success and integrity of a tikanga framework that it has cascading elements such as those in Dr Henare’s model. Further below, we endeavour to demonstrate how this model could apply to generic and live policy processes. However, we note that this is one model amongst a number and that a sound process to adopt a cascading model should involve further exploration and testing.

Feedback on Terms

The terms used in He Ara Waiora, namely waiora, kaitiakitanga, manaakitanga, whanaungatanga and ōhanga/whai rawa were drawn from the submissions received, but may require further consideration, particularly if they are incorporated into a cascading framework and/or if the tikanga framework is elevated to the LSF work programme, as is recommended in this paper.

The tikanga derived values that were most frequently cited by participants were kaitiakitanga, whanaungatanga and manaakitanga. Additional values identified included:

- Tauututu
- Whakapapa
- Ūkaipotanga
- Tino rangatiratanga
- Whakatipuranga
- Tika
- Pono
- Aroha

There was a consistent emphasis that adopting Māori language terms for values would not deliver enhanced policy outcomes in the absence of a cascading framework that ensured practical and appropriate application of the values.

Notes of Caution

A number of participants noted risks in using a tikanga framework for Crown policy, principally those stated above regarding the need for tikanga be applied as more than a rhetorical device. It was also expressly noted that there is a risk of tikanga being conflated with the four capitals in the LSF, which would contort and disaggregate the meaning and integrity of tikanga.

We consider that these risks can be addressed through an integrated tikanga framework that has a cascading operation and is developed in partnership with Māori, within the LSF work programme.

RATIONALE FOR BROADER APPLICATION OF HE ARA WAIORA

We recommend that He Ara Waiora should continue to be developed as a policy methodology within the LSF work programme for the following reasons:

- While the TWG was commended for having taken the initiative, it was firmly stated that the purview of a tikanga framework ought to be far beyond matters of tax. Māori strongly expressed the view during the TWG engagement processes that tikanga Māori should have a place in designing all policy and administrative solutions across government. The LSF work programme is designed to have a pervasive operation across all government policy, and is therefore the appropriate 'home' for He Ara Waiora;
- The alignment between the values in He Ara Waiora and the aspirations of the LSF create a risk of confusion, analytical tension and duplication if they are not explicitly integrated as a workstream. Many Māori participants took the opportunity to comment on the LSF during the TWG engagement, noting that the LSF does not currently reflect a Māori world view, and that there was a risk of the four capitals being inappropriately superimposed on tikanga values;
- The shared objective of the LSF and He Ara Waiora is to embed distinctly New Zealand values into the policy development process. The LSF work programme is currently grappling with adapting OECD measures to give expression to New Zealanders expectations of meaningful indicators across the four capitals. We consider that a tikanga framework would enrich and deepen the clarity and appositeness of the LSF to the distinctive New Zealand context, particularly by enlightening the inter-relationship between the four capitals and weaving in a cultural capital dimension to the framework (noting that whether it is an additional 'fifth capital' or interwoven into the four existing capitals requires further work).

As a broader context, we note that incorporating values into decision making processes is a growing priority for policy makers and business. In the policy context, there is a growing body of practice and commentary on the positive and important role of values shaping policy processes and policy responses. New Zealand has been actively exploring the integration of values into our policy for over 50 years, with greater or lesser degrees of transparency and efficacy. The various Royal Commissions concerning social policy⁵ have particularly explored the role of values in constructing wellbeing outcome standards. Within this context, the LSF is the continuation of a distinctly NZInc approach to policy development that is well supported by a growing body of international practice, which should be both encouraging and emboldening with regard to incorporating tikanga to ensure that it is truly capable of becoming a distinctively New Zealand approach.

In the more immediate context of the maturation of the Treaty relationship and adoption of the UN Declaration on the Rights of Indigenous Peoples (UNDRIP), seeking to implement a tikanga framework across Crown policy is also arguably timely and consistent with solidifying normative commitments. Our preliminary view is that a tikanga framework for policy would be a proactive mechanism that enhances the way Treaty and UNDRIP principles are given effect to in tangible policy outcomes, and notably, be an internationally leading approach to embracing the UNDRIP.

PRELIMINARY VIEWS ON THE APPLICATION OF HE ARA WAIORA

To support consideration of the application of a tikanga framework across Crown policy, and demonstrate that such a framework is practicable, we offer some preliminary views on how a tikanga framework could apply in:

- generic policy development processes;
- one recommendation from the TWG interim report; and
- one capital within the LSF.

In framing views on the practical application of a tikanga framework, we emphasise that we have positioned a values framework as an analytical lens that encourages the exploration of values based inputs into the policy design process, rather than as determinative of particular outcomes. We consider that using values as an analytical framework will materially influence and enhance the policy process, ensuring that the Executive and other senior decision makers benefit from broader and deeper analysis, without compromising the perceived latitude of Executive discretion or the ability of the civil service to provide free and frank advice. We note that some commentators may suggest that a values framework should have a stronger role in framing or constraining the scope of possible policy outcomes. While we recognise this is a valid position that warrants further consideration, it is our view that the most helpful advice at this stage is an approach to policy development that provides decision makers with visibility of the way values were considered in the policy process and the potential impact of policy options on particular values.

Policy Process

We consider that a tikanga framework could be incorporated into the policy development process in two possible ways:

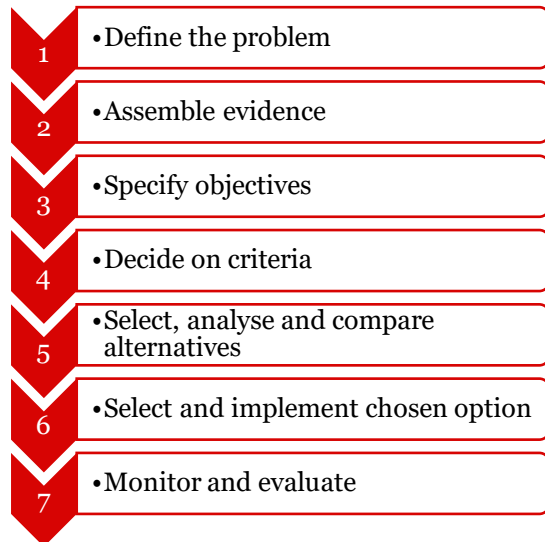
- Adaptation of the existing policy development process to take into account a tiered tikanga framework; or

⁵ 1972 Royal Commission report, Social Security in New Zealand and 1988 Royal Commission on Social Policy

- A new policy development process that is informed by tikanga driven processes.

Adaptation of the Existing Policy Development Process

The current policy development process is modelled on the Bardach policy pathway and involves, broadly, the following steps:



In the table below, we demonstrate how Dr Henare’s cascading model could apply to this type of policy development process. We consider that the application of a tikanga framework should result in a broader analysis that encompasses the interests of all New Zealanders, as well as elucidating issues and interests of distinct relevance to Māori. The following analysis therefore seeks to illustrate the benefit of a tikanga framework to the the policy development process for the wider public good.

We also note that the linear Bardach model of policy development has questionable suitability for complex or ‘wicked’ problems, which increasingly characterise the policy landscape. Recent public policy literature tends to favour exploration of complex adaptive systems and systems thinking to better engage with complexity and interdependency. We have not considered this approach to policy development in the paper, but consider that a tikanga framework is inherently aligned to systems thinking and is likely to provide a helpful structure to understand interdependencies and complexities within policy issues. We would welcome to explore the application of a tiaknga framework to this emergent model of policy development.

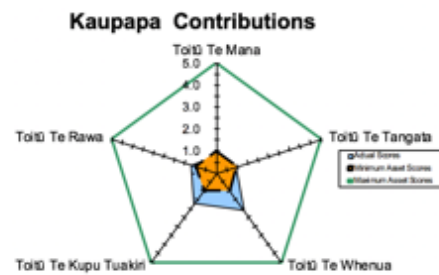
Existing Policy Step	Principal Change	Kawa	Tikanga	Ritenga	Āhuatanga	Suggested Policy Tool
1 • Define the problem	Broader and deeper problem definition	The problem would be defined with explicit reference to the 'moral imperative'. The problem definition and identification of policy objectives would be developed in parallel through a process of dynamic interplay. Problem definitions will have greater depth than current practice. It is also likely to result in divergent 'moral imperatives' of various stakeholders being more explicitly recognised at an earlier stage.	Incorporating tikanga based values at this stage would have varying impacts depending on which values are adopted. As a general principle, this is likely to result in a more comprehensive analysis of inter-dependencies and contextual factors than currently occurs. This could be supported by a standardised analytical tool to work through how the problem is perceived by different stakeholders.	Considering how the behavioural practices of different stakeholders have shaped the problem is likely to result in more nuanced and specified analysis.	Will involve considering indicators of the problem with reference to indicators that reflect the policy outcomes. Consistent with the view that indicators of success should be identified at the beginning of initiatives.	<ul style="list-style-type: none"> Stakeholder mapping tool that identifies divergent moral imperative and values, as well as reflects interdependencies between stakeholders.
2 • Assemble evidence	Broader suite of evidence that includes behavioural and perception elements	Consideration of the 'moral imperatives' of various stakeholders would broaden the range of material evidence collated and considered, potentially standardising data collection from key stakeholders.	Incorporating tikanga based values at this stage will provide structure to the type of evidence collected and would similarly depend on which values are adopted within the tikanga framework. This could be supported by a standardised analytical tool.	Ritenga would require structured collection of evidence on the practices/ behaviours of key stakeholders.	Āhuatanga would encourage collection of evidence on indicators and outcomes that have previously been considered.	<ul style="list-style-type: none"> Values based data collection tool to ensure evidence is collected on behavioural and perception aspects to the problem Could include behavioural microsimulation modelling
3 • Specify objectives	Values based approach to defining objectives	Objectives would be framed with reference to the 'moral imperatives' held by stakeholders, and would need to provide a solution to points of divergence.	Objectives are also directly connected to the adopted tikanga values, with the stated aim of enhancing values-based outcomes, which would be comparable to the LSF four capitals encouraging active consideration of objectives across multiple dimensions.	Ritenga encourages specific consideration of how the objectives could be enacted in a tangible sense.	Āhuatanga encourages identification of indicators or measures that would give effect to the kawa and tikanga.	<ul style="list-style-type: none"> Interpretative tool for applying tikanga derived objectives to policy objectives
4 • Decide on criteria	Values frame criteria	The criteria would be directly correlated to the 'moral imperatives' held by various stakeholders, identifying points of resonance and dissonance for greater visibility.	Criteria would be developed that reflect the adopted values. For example, a whanaungatanga criteria could be in the vein of 'the policy strengthens trusting relationships' or 'the policy supports new relationships to develop (bridging social capital). We consider tikanga based criteria would result in a broader suite of criteria being adopted, many of which have more practical relevance to communities.	Ritenga would encourage incorporating criteria that have regard for the behaviour change implications and likelihood of the proposed policy.	Āhuatanga would ensure strong correlation between criteria and indicators, both outcome and process.	<ul style="list-style-type: none"> Interpretative tool for developing tikanga aligned criteria
5 • Consider alternatives	Evaluation against values based and behavioural criteria	Consideration of the 'moral imperatives' of various stakeholders would broaden and deepen the framework against which alternatives are tested.	Incorporating tikanga based values at this stage could broaden the type of solutions that are considered and would ensure that all solutions are evaluated against values-based criteria, as described above in relation to whanaungatanga.	Ritenga would encourage structured comparison against behavioural drivers of key stakeholders.	Āhuatanga would ensure a structured comparison against indicators and outcomes that reflect kawa and tikanga.	<ul style="list-style-type: none"> Standardised tool for values-based evaluation of policy options Could include behavioural microsimulation modelling
6 • Select & Implement	Greater visibility of values alignment/ impact for decision makers	The main outcome for decision making would be greater visibility of the relative impact of the options on moral drivers and values, as well as a clearer narrative for how and why the preferred option was selected.	Incorporating tikanga derived values would similarly increase the visibility of a wider suite of factors in decision making, and could be supported by a standardised presentation tool that depicts the relative strength of the various options against values-based factors. Two examples used by a number of Indigenous collectives is depicted further below.	Ritenga would enhance visibility of the foreseeable behavioural implications of the preferred approach, supporting greater awareness of implementation challenges.	Āhuatanga would ensure a robust evaluation framework is in place before the implementation begins, including both outcome and process indicators	<ul style="list-style-type: none"> Standardised tool that increases visibility of values alignment/ impact for decision makers
7 • Monitor & Evaluate	More robust evaluation framework that is values aligned	The monitoring and evaluation approach would include tracking the evolution in 'moral imperatives' held by various stakeholders.	Monitoring and evaluation would incorporate indicators which reflect the adopted values. Using the whanaungatanga example above, tracking changes in trusting relationships or the formation of new relationships (bridging social capital).	Ritenga would encourage incorporating criteria that have regard for the behaviour change implications and likelihood of the proposed policy.	Āhuatanga would ensure a comprehensive evaluation framework to monitor and evaluate the policy.	<ul style="list-style-type: none"> Standardised evaluation tool and indicator database for ongoing monitoring that reflects tikanga

In summary, we consider that adopting a tikanga framework is both practicable and would enhance the quality of the policy development process. In our view, there are some existing tools which could be used to support easy application and that a suite of tools could be readily developed to support smooth implementation of tikanga across Crown policy. We particularly note that applying tikanga in this way is business as usual for Māori and some non-Māori organisations, and that any uncertainties regarding the efficiency or ease of implementing a tikanga framework can be addressed in a subsequent tool development work programme.

Examples of existing tools, which support the application of tikanga as an analytical framework supporting greater visibility of the full impact and implications of a decision without seeking to direct that decision, are the Mauri Model and the spider diagram available at kaupapa.org:



Mauri Model



Kaupapa.org model

Both of these models use indicators derived in kawa and tikanga to score prospective decisions in a way that enables visibility of the values alignment. The Mauri Model allows for positive and negative scoring of one dimension of a proposed decision. The kaupapa.org model provides for multi-dimensional analysis across a number of values. Tools such as these could be readily adapted to a policy context to ensure civil servants have sufficient guidance to engage in robust analysis and also to ensure consistency of approach and depth across departments. We reiterate that while this type of analysis might be unfamiliar to the some within government, for many Indigenous practitioners is common and embedded practice.

New Policy Development Process

We also note that a new policy development process could be designed which draws on tikanga to shape the journey toward decision making. We have not had sufficient time to consider how such a process could be designed, but we note that tradition based decision making processes involved distinct steps and approaches that could inspire or be adapted for a new policy making process.

APPLICATION OF HE ARA WAIORA TO CURRENT POLICY MATTERS

To further support consideration of the practical application of a tikanga framework, the further sections of this paper engage with current policy processes. For the purposes of clarity, we use the five values contained in He Ara Waiora, while noting that we do not necessarily consider these values to be the most appropriate.

For the purposes of efficiency, we only apply the tikanga framework in one step of the policy development process: evaluating a proposed policy intervention against the tikanga framework. We term this the ‘condensed tikanga framework’, which we use for illustrative value.

The policy processes we apply the tikanga framework to include:

- TWG interim recommendations regarding capital income; and
- LSF natural capital component.

We note that in our preliminary application of a tikanga framework, we have sought to ensure that both the wide public good value and specific application to Māori interests is demonstrated.

We would welcome the opportunity to extend the analysis across the TWG interim recommendations and full LSF framework, as well as other substantial policy review processes including:

- TWG full recommendations
- LSF full framework
- WEAG
- ETS
- Charities

TWG Interim Recommendations Concerning the Future of Taxation

As an example of how a tikanga framework could apply to the work of the TWG, we assess one element of the interim report: the extension of tax regarding capital income against the condensed tikanga framework. We first provide a preliminary overview of how a tiered, cascading tikanga framework could guide tax policy and then apply this approach to the interim recommendations regarding capital income.

Kawa

The existing moral imperative could be defined in terms of fairness and equity concerning the collection of tax revenue.

A moral imperative which is informed by tikanga is likely to broaden to:

- Emphasise the relationship between the collection and distribution of tax revenue, with an implicit or explicit reference to balance and reciprocity (taututu);
- Invoke reference to the purpose of taxation to support the flourishing of human potential; and
- Recognise that fairness and equity should enable all people to live lives they value.

We consider exploring tikanga could enhance analysis of the principles and complexities of contemporary tax, including the types of income that could/should be taxed, the relationship between collection and distribution of tax revenue and the role of taxation in human behaviour change.

	Tikanga Objectives	Ritenga Criteria	Āhutatanga Indicators
Manaakitanga	Reciprocal relationship between tax burden and benefit of tax distribution, that results in greater fairness and equity for all members of the community (ie tax system is equally mana enhancing)	<ul style="list-style-type: none"> • Tax distribution reflects community values and protocols, for example, vulnerable and priority segments within the community (drawing on distribution of mahinga kai practices) • Tax collection takes into account the life circumstances of individuals and whānau (drawing on mahinga kai practices regarding sustainable take) • Contributions to 'public good' outcomes are recognised within the tax system (eg koha of time & resources to community purposes) 	<ul style="list-style-type: none"> • Benchmarked equity audit of tax distribution • Indicators that benchmark comparative tax burden across segments of the community • Indicators that benchmark comparative benefits of tax revenue distribution across segments of the community • Indicators that tax system incentivises voluntary contributions to the public good (eg koha to community outcomes)
Whanaungatanga (connections)	That the tax system respects and strengthens familial and community connectivity, cohesion and resilience, including: <ul style="list-style-type: none"> • Supporting whānau to have choice and autonomy over how they want to live as a collective unit • Supporting individuals and whānau to choose the nature and intimacy of relationships with their communities • Supporting the sense of national solidarity 	<ul style="list-style-type: none"> • Tax collection considers the relationship between individuals and collectives, eg exploration of 'tuku' practices (eg whānau member assuming responsibility for another's tax obligations) • Tax collection is assessed for impact on collectively held assets (tangible and intangible) • Tax distribution is assessed for impact on relationships and trust within communities and between communities and government (and related criteria that are likely to be identified through social capital criteria and indicators) • Tax distribution is assessed for contribution to community infrastructure/ institutions that support collective aspirations and relationships • Tax distribution process has regard for mana motuhake and wider community participation in/influence over public good outcomes • Tax system contributes to sense of national identity and pride 	<ul style="list-style-type: none"> • Perceived and actual ability to transfer assets within communities as desired • Indicators that illustrate collectivised tax burdens (eg regional tax revenue, Iwi tax revenue etc) to enable transparency about relative reciprocity at a collective level. • Perception indicators regarding perceived legitimacy and fairness of tax policy
Kaitiakitanga (environmental stewardship)	That there is a reciprocal relationship between gaining benefit from the natural environment and contributing to the environment through the 'public good' redistribution from the tax system	<ul style="list-style-type: none"> • Tax collection recognises the inherent value of the natural environment • Tax collection recognises intergenerational relationships with the natural environment (eg long term assessment of costs and gains) • Tax collection encourages positive and reciprocal relationships between people and the environment • Tax distribution recognises the state of environment and human relationships with the environment 	<ul style="list-style-type: none"> • Equity audit of tax distribution takes into account environmental outcomes/ state of the environment • Tracking relationship between environmental tax revenue and distribution • Monitoring of business and community interactions with environment against tax incentives (ie efficacy measure of behaviour change resulting from tax policy)
Ōhanga/Whai Rawa (prosperity)	That the tax system contributes to whānau, community and national intergenerational prosperity, and the potential to generate prosperity	<ul style="list-style-type: none"> • Tax system recognises and seeks to enhance whānau financial security and wealth creation potential • Tax system recognises and seeks to enhance community assets and infrastructure (including kāinga and pā etc.) • Tax system recognises social, cultural and financial value of assets (eg Māori land should be taxed according to cultural significance and inalienability) • Tax system provides equitable support to all sectors of the economy to pursue innovation and wealth creation • Tax system recognises and supports positive business contributions to environment, community and nation (eg business contributions to the public good) • Enhanced economic prosperity contributes to greater community vitality (eg more use of and people living near to marae) 	<ul style="list-style-type: none"> • Equity audit of tax distribution takes into account community assets and infrastructure • Monitoring distribution and uptake of innovation and wealth creation supports • Accounting for business and individual contributions to the public good • Various measures of economic growth • Various measures of community vitality <p>Intergenerational financial security and wealth generation potential within whānau/ families</p>

A preliminary assessment of the capital gains tax within a tikanga framework is summarised below. It is noted that a full assessment would require mapping against various stakeholders and more careful evaluation than has been possible within the time constraints.

Tikanga	Preliminary Assessment	Tikanga	Preliminary Assessment
Manaakitanga (care for others)	<p>The interim recommendations concerning capital income propose that the policy is revenue neutral by directing the tax collected from capital income to addressing poverty within our communities. We consider that the linking of the collection and distribution of tax is positively aligned to the value of manaakitanga. We recommend that the criteria and indicators set out above contribute to further development of the distribution policy, particularly including an equity audit that enables benchmarking over time.</p> <p>We also note that manaakitanga could encourage specific consideration of land value increases which are a result of intergenerational sweat equity, in contrast the land valuation of comparable assets which have had value enhancements over a short period of time.</p>	Kaitiakitanga (environmental stewardship)	<p>The policy has a weak correlation with this value due to the disconnection between the collection and distribution of tax revenue, with environmental behaviour change and outcomes. Whether there should be a strong correlation should perhaps be assessed with a wider consideration across all of the TWG recommendations and specifically questioning whether it is appropriate for kaitiakitanga to primarily be recognised through the environmental taxes recommendations.</p> <p>We also note that kaitiakitanga would encourage a broader assessment of value attaching to land and natural resources capital assets, and perhaps encourage setting capital gains liabilities that take into account social, cultural and financial value. For example, Māori land with significant biodiversity values and elevated cultural significance should arguably have a different land valuation than comparable land without biodiversity or cultural values.</p>
Whanaungatanga (connections)	<p>It is recognised that the operation of the roll over clause must be carefully considered and calibrated to best serve family and community needs and aspirations. We consider that the value of whanaungatanga would encourage consideration of the following:</p> <ul style="list-style-type: none"> • The emotional and financial resilience of individuals and the family as a whole in the case of succession; • Intergenerational assets, which are held predominantly but not exclusively by Māori, would be identified by a whanaungatanga analysis as a distinct asset class that may warrant special consideration in the construction of the roll over provisions. The primary challenge is that assets which have been held by a single owner for an extended time horizon (eg Māori and general land held in a Trust/other entity) would have a potentially debilitating calculation of capital gain due to the low historical value compared to contemporary value. • Māori asset acquisition and transfer is also likely to be identified as a distinctive issue to be addressed in any roll over provision. For example, many Iwi authority intend or are exploring transferring assets received through Treaty Settlements to hapū collectives. Most commonly, hapū are distinct legal entities outside the 'Group' umbrella that would permit asset transfer without liability under a typical roll over provision. However, the whanaungatanga relationships between Iwi and hapū suggest that a bespoke accommodation should be made within the roll over provision, perhaps allowing for a 'Group' to include Iwi-hapū relationships that provide for a collective of customary owners to be recognised as a 'Group', irrespective of whether they are legally separate entities. 	Ōhanga/Whai Rawa (prosperity)	<p>We consider that Ōhanga encourages consideration of whānau and community prosperity and would encourage reflection on the following factors:</p> <ul style="list-style-type: none"> • Intergenerational financial security, which is heavily influenced by transfer of wealth and assets between generations • Community infrastructure and institutions which support greater community autonomy over their development and prosperity <p>We note that the intended linking of tax collection and distribution has the potential to make tangible contributions to family and community prosperity, subject to the nature of the distribution policy.</p> <p>We also note that Māori economic development is particularly impacted by the nature of the roll over clause, as described above under whanaungatanga. A standard roll over clause could severely constrain Māori economic development as it would in effect prevent the transfer of assets within kin groups that would ultimately lift economic and holistic community prosperity. For example, an Iwi authority may have received a commercial asset in Settlement with the intention of devolving that asset to a hapū collective once sufficient economies of scale have been achieved within the tribal collective. Under a standard roll over clause, this devolution would attract a capital gains liability as hapū tend to be legally distinct entities.</p>

We note that this preliminary assessment is somewhat superficial as it has been completed without prior values based analysis of the problem and potential options. We would expect a full analysis would produce additional tangible insights and recommendations.

Living Standards Framework

The relationship between a tikanga framework and the LSF could be structured in one of three ways:

- Adding a fifth ‘capital’ termed ‘cultural capital’; or
- Substituting a tikanga derived taxonomy in place of the four capitals; or
- Interweaving tikanga elements into the existing four capitals.

We consider that all of these models have merit that warrant further consideration, but for illustrative purposes, this paper considers solely the third option.

The LSF work programme is currently seeking to supplement the OECD indicators across all four capitals with indicators that are distinctly relevant to and an expression of New Zealand values. The third option could support the development of a range of bespoke indicators. We note that the key difference between the existing and illustrative tikanga indicators is objective versus subjective inputs. The existing indicators are heavily reliant on objective/physical indicators. Tikanga derived indicators, in contrast, are primarily subjective because they engage with inter-dependencies and interactions. We recognise that subjective indicators are more difficult to integrate into a repeatable and efficient data collection programme, but believe there are a range of methodologies which ensure subjective indicators are practicable and sufficiently robust to ensure reliable benchmarking over time. We also strongly believe that including subjective indicators is inevitable if the objective is to incorporate New Zealand values.

Set out below are some illustrative tikanga indicators for natural capital. We have not addressed the remaining three capitals due to time constraints, but would welcome the opportunity to do so.

Natural Capital

The existing indicators within the LSF are underdevelopment and likely to include OECD indicators pertaining to air and water quality and the like. They may also include monetised measures of natural capital drawing on international economic-environmental accounting models.

Our preliminary view on indicators that give expression to tikanga derived values is set out in the table below:

<p>Manaakitanga</p> <ul style="list-style-type: none"> • Ability of all segments to interact with the environment as they aspire to • Relationship with the natural environment enhances sense of personal and community identity • Ability to collect food and other resources (mahinga kai) from the natural environment • Perpetuate and celebrate cultural practices that interact with the environment, including contemporary expressions of ancestral practice 	<p>Whanaungatanga</p> <ul style="list-style-type: none"> • Relationships between users and decision makers concerning the natural environment • Trust and confidence in decision making regarding the natural environment • Knowledge of ancestral relationships with the natural environment, kawa, purakau etc, and that knowledge enhances sense of personal and community identity, resilience and connectivity
<p>Kaitiakitanga</p> <ul style="list-style-type: none"> • Sense of living relationship with the environment-including tracking number, type and import of particular interactions with the natural environment • Status of sites of significance 	<p>Ōhanga/Whai Rawa</p> <ul style="list-style-type: none"> • Natural environment supports current and future generations economic development aspirations • Commercial use of natural environment embraces reciprocity (with whenua) and

- Availability of people to practice kaitiakitanga
 - Abundance of natural materials (biodiversity and broader)
 - Human practices progressively increase positive contribution to natural environment outcomes (eg increasing waste neutral households etc)
 - Individual, community and collaborative leadership in positive contributions to natural environment
 - Respect and use of mātauranga Māori, as well as other knowledge systems, to inform and influence environmental management
- benefit sharing with local community (based on strong, trusting relationships)
 - Ability of natural environment to support communities/ kainga in places that people want to live

We note that this preliminary identification of indicators requires further refinement, and we believe with the benefit of deeper analysis, it would be possible to develop classes of indicators similar to the financial/physical capital indicators that distinguish between indicators that:

- Are relevant to current and future wellbeing
- The 'stock' of the capital
- 'Flow' indicators
- Risk indicators

We are also confident that with deeper analysis the indicators would likely be simplified.

We note for completeness that there are indicators Māori are likely to expect to be included within a tikanga framework that do not comfortably align with the values in He Ara Waiora, such as indicators pertaining to mana motuhake.

PROCESS CONSIDERATIONS FOR EXTENDING HE ARA WAIORA

In our view, He Ara Waiora has strong support amongst Māori, a wide public benefit for NZ Inc and is consistent with existing Crown policy to broaden the role of values public decision that warrants its further development.

To develop He Ara Waiora we recommend that it is resituated to the LSF work programme on the grounds that a tikanga framework should, like the LSF, have a pervasive operation across all Crown policy. We also consider the comparative organisational strength at framework and analytical thinking within Treasury is important for its effective development and that there could be synergies with the DPMC policy project that could be leveraged.

To ensure that He Ara Waiora is a robust and practicable framework that attracts strong support from Māori and the wider community, we recommend that the development process includes the following components:

- That there is engagement with Iwi and Māori organisations to identify their practical insights into applying tikanga into decision making processes, supported by an analytical research component that consolidates existing tikanga frameworks and associated systems and tools used by Māori organisations;
- That there is engagement with experts in tikanga and the application of tikanga frameworks to explore and test the appropriate model for a tiered cascading tikanga framework as well as the tikanga derived values that ought to be included in a macro-tikanga framework. This process should in our opinion be supported by the consolidation

and analysis of existing tikanga frameworks, as well as exploration of historical precedents which provide guidance for the application of tikanga to decision making processes;

- That the working draft tikanga framework is applied and tested within live policy processes including the further stages in the TWG, WEAG, ETS and imminent charities review, in a way that supports the development and testing of policy tools to assist in the implementation of a tikanga framework; and
- That the alignment of the tikanga framework with the LSF is tested with Māori communities through an engagement process comparable to the engagement led by the TWG to date.

Record of Discussions— HE ARA WAIORA

February 2019 Hui with Pūkenga Māori

This paper provides a thematic summary of discussions at the hui held with pūkenga Māori in February 2019 on He Ara Waiora.

The hui was attended by:

- Dame Naida Glavish
- Professor Piri Sciascia
- Associate Professor Mānuka Henare
- Mavis Mullens
- Rangimarie Hunia (joined in afternoon via Zoom)
- Charlotte Severne
- Rikirangi Gage
- Paula McKenzie

Apologies were received from Dr. Rawinia Higgins, Che Wilson and Te Rau Kupenga.

The Treasury were represented by Trevor Moeke, Tia Greenaway, Emily O’Connell, Tumarangai Sciascia.

The hui was facilitated by Aotahi, School of Māori and Indigenous Studies (UC), by Sacha McMeeking, Komene Kururangi and Hamuera Kahi.

Summary of Discussions

The hui explored the following questions:

- Is there continued support for the Crown to adopt He Ara Waiora?
- Are the values He Ara Waiora uses appropriate?
- How could/should the values He Ara Waiora be interpreted?
- Is it appropriate to adopt Associate Professor Mānuka Henare’s model for aligning kawa, tikanga, ritenga and āhuatanga within a Crown tikanga framework?

In brief, the hui reached the following points of consensus on the discussion questions:

	Broad consensus
Support for He Ara Waiora	The shared views were that He Ara Waiora should continue to be developed. It was emphasised that it is a constructive and important step in enhancing the embodiment of Te Tiriti o Waitangi and more broadly improving Crown policy. There was also support for the simplicity and clarity within the framework. It was recognised in this context that He Ara Waiora is a natural development of previous work within the

Crown and also akin to approaches Iwi and Māori organisations are implementing, which should be encouraging.

It was noted that He Ara Waiora should be developed and implemented with careful pragmatism: while there may be debate around which concepts are integrated into the framework, it is more important to learn by doing than become fixated on the pursuit of the ‘perfect’ model in the abstract.

There was a strong recommendation that He Ara Waiora is further developed through a process that enables Māori to ‘incubate’ the framework, so as to ensure that the framework has integrity, rigour and is capable of meeting the aspirations the Crown and Māori have for it.

It was noted that He Ara Waiora ought to effect a ‘systems change’ within government policy, and to do so, it will need to be designed so that it has practical transformative impact on the Crown and overcome known existing challenges, such as capability and receptiveness.

**Support for
Terms/Concepts
used within He Ara
Waiora**

There was a high level discussion on the five terms used within He Ara Waiora (Waiora, Manaakitanga, Kaitiakitanga, Whanaungatanga, Ōhanga), which was supported by more detailed discussion on waiora and manaakitanga and will be supplemented in future hui discussing the remaining three terms.

The hui supported the five terms/concepts within He Ara Waiora. Recognising that there are a large number of additional or alternative terms/concepts that could be adopted within such a framework, there was a shared view that the concepts within He Ara Waiora are a sound starting point that should be accepted and further developed at this time.

**Support for
Henare’s
framework**

He Ara Waiora is currently being further developed using Mānuka Henare’s model of the inter-relationship between kawa, tikanga, ritenga and āhuatanga.

The hui supported Henare’s model being used as the framework to further develop He Ara Waiora, on the basis that it is sourced within mātauranga Māori and will ensure that there is sufficient guidance for the Crown to appropriately and effectively implement He Ara Waiora.

It was noted that kawa has different meanings, which could be confusing for both the Crown and Māori. There was support for kawa, within He Ara Waiora, representing a moral imperative that serves as the purposive foundation for the framework.

It was also noted that this type of framework is being used within Iwi and Māori organisations to ensure clear and effective implementation of values.

Waiora as a Kawa Statement

The discussion on Waiora had two key dimensions:

- Whether Waiora was an appropriate concept to express the kawa underpinning the framework; and
- The meaning of Waiora.

Waiora was supported as a kawa statement, providing there was a sound understanding of the fullness of the concept. It was noted however, that additional matters should be recognised within the kawa component of the framework, including Te Tiriti o Waitangi and the UN Declaration on the Rights of Indigenous Peoples.

Waiora was described as a multi-dimensional and layered way of understanding wellness and happiness, that importantly is not a journey to wellbeing, but a journey imbued with wellness. Understood in this way, Waiora was considered to appropriately anchor the moral imperative underpinning He Ara Waiora.

Interpretation of Manaakitanga

Manaakitanga was discussed against Henare's tikanga, ritenga and āhuatanga framework with the objective of developing guidance on how to give effect to manaakitanga within Crown policy. It was noted in doing so that applying manaakitanga in this way results in a theory of change being adopted that aims to express manaakitanga.

The discussions resulted in the following approaches to the elements of Henare's framework:

Tikanga

The essence of manaakitanga was described as maintaining and uplifting mana, which should result in Crown policy seeking to maintain and uplift the mana of people, whenua and moana affected by the policy. To guide policy, manaakitanga would encourage the following:

- Deeper knowledge of who is affected by policy, and understanding of what those who are affected value as an outcome of the policy
- A genuine ethic of care towards those who are affected and what it is they value, resulting in a deeper and more expansive exploration of responses to those values

It was noted that manaakitanga is distinct from policy considerations pertaining to equity. Equity was perceived as reducing disadvantage, whereas manaakitanga has a deeper ethic of care and a purposive commitment to uplifting people.

It was also noted that the obligation, within Te Ao Māori, to manaaki is not confined to people—it applies to the natural environment as well.

Ritenga

The ritenga, or behavioural elements, of manaakitanga were considered to be important: a person doesn't feel like they have experienced manaaki if the associated behaviour doesn't feel caring. In a policy context, it was noted that the means and ends of policy development are inextricably linked, when viewed within a manaakitanga lens.

Some of the suggested behavioural expressions of manaakitanga included processes that enable government to have a deep and holistic understanding of what is valued by communities and a greater sense of equivalence in relationships between government and community. It was noted that these types of behaviours should result in changes to the existing process of policy development.

It was also recognised that within Te Ao Māori that there are different tiers of obligation associated with manaaki: depending on the nature of the relationship between the person under a duty to manaaki and the other party, there will be greater or lesser expressions of care expected. The application of tiers of responsibility associated with manaaki was seen as having relevance to Crown policy processes and criteria.

Āhutatanga

Discussion on the āhutatanga elements of the framework identified three different types of indicators that could be used by government to ensure the expression of manaakitanga:

- **Organisational indicators**—that reveal the readiness/capability of government departments to practice manaakitanga. It was noted that practising manaaki on behalf of an organisation requires the organisation to manaaki its own people;
- **Process indicators**—that provide guidance on how 'tika' the policy process has been, mindful that under manaakitanga the means and the ends are inextricably bound. These indicators are likely to assess such things as whether there has been adequate engagement, understanding of the things that those affected value and the extent to which people feel that they have experienced manaakitanga;
- **Impact indicators**—that measure the tangible expression of manaakitanga against substantive changes in lived wellbeing, including for example changes to comparative disadvantage, levels of hope/aspiration within communities and the like.

Recommendations

In summary, the key recommendations from the hui included:

- To continue the development of He Ara Waiora;
- To ensure that the development process for He Ara Waiora enables Māori to ‘incubate’ He Ara Waiora until it is sufficiently developed to be implemented by the Crown
- To maintain the current terms within He Ara Waiora;
- To maintain the use of Henare’s kawa-tikanga-ritenga-āhuetanga framework to guide the development and implementation of He Ara Waiora, with the caveat that ‘kawa’ will need to be clearly defined to overcome divergent meanings within Te Ao Māori.

It was agreed that further hui would be held to explore the further terms/concepts within He Ara Waiora, as well as hold a wider philosophical discussion on approaches to understanding wellbeing and prosperity, against incomplete approaches such as GDP.

For completeness, the visual aid used during the hui is appended.



Record of Discussions— HE ARA WAIORA

June 2019 Hui with Pūkenga Māori

Tērā te wā kapi ai tō tātou ao Māori i te mātotorutanga o ngā rangatira i pupuru ai i ngā whakapapa, ngā tikanga, ngā kawa me tōna reo Māori. I waere ai te huarahi, nā rātou. I kōkiri whakamua ai ngā kaupapa Māori, nā rātou. I whanake mai ai te iwi Māori i roto i tōna ake ao, nā rātou. Ko rātou ki a rātou, ko tātou ngā waihotanga iho ki a tātou, kei ngā rangatira, tēnā koutou.

Kei roto i te whakarāpopoto nei ngā whakaaro me ngā kupu ake a te pae nihoroa i karapinepinetia ai e Aotahi, te kura Māori ki te Whare Wānanga o Waitaha i runga ake i te karanga o Te Tai Ōhanga.

Ko tā mātou, he noho tahi, he wānanga tahi, he āta whakatewhatewha i ngā mahi a Te Tai Ōhanga ka whakaūtia ai ki te whakaaro Māori.

I roto i te wānanga tahi i hua mai te whakaaro kia hoki ki te tūturutanga o te Māoritanga e noho tino Māori nei ngā whakaaro ka raua atu ki ngā mahi a Te Tai Ōhanga, e kitea tonutia nei, e rangona tonutia nei te mana o te ao Māori i roto i ngā mahi. Kia kaua e noho te mātauranga Māori hei mātāmuri ki ngā mahi nei. Engari ia kia noho mātāmua kē.

I roto hoki i te wānanga tahi i toko ake te whakaaro ki te ao o te ora o ngā tīpuna. He Māori te āhua, he ora te āhua, he tau hoki te noho a te Māori i tōna ao. Koinei te tino tauira o te ora. Ko tā mātou, he whakaū i ngā mahi a Te Tai Ōhanga nei ki tērā āhuatanga kua roa e whakatinanatia ana e te Māori.

Nā te noho tahi, nā te whakaaro tahi, nā te wānanga tahi i raro i te tika, te pono, te māramatanga me te whakaaro Māori ēnei kōrero i hua mai ai, hei painga, hei hua mō Aotearoa whānui nei.

Summary

This document provides a summary of the discussions during a hui on 17-18 June 2019 on He Ara Waiora.

The hui was attended by:

- Associate Professor Mānuka Henare
- Rikirangi Gage
- Temuera Hall
- Dame Naida Glavish
- Rangimarie Hunia
- Paula McKenzie

Apologies were received from Professor Piri Sciascia, Rukumoana Schaafhausen and Che Wilson

Treasury officials were in attendance including: Trevor Moeke, Tia Greenaway and Emily O’Connell. The hui was facilitated by Aotahi including Sacha McMeeking, Komene Kururangi, Hamuera Kahi and Jessica McLean.

The key views formed during the hui included:

- Continued support for He Ara Waiora as a tool for reshaping government policy making, most appropriately aligned to the Living Standards Framework or otherwise operating as a macro framework that operates across the whole of government;
- Further development of He Ara Waiora as a directional framework that encompasses both ends and means as an integrated approach to describing the elements and processes that should go into the Crown recognising and giving effect to Māori understandings of 'wellbeing';
- Recognition that the Living Standards Framework (LSF), as it is currently framed has components that have some degree of resonance with mātauranga Māori, but that the framework as a whole does not align with mātauranga Māori.
- Reaffirmation of the importance of Māori 'incubating' He Ara Waiora during its further development.

Background

He Ara Waiora has been iteratively developed through a series of hui with pūkenga Māori over the last 2 years, initiated by the Tax Working Group and now connected to the Living Standards Framework. The anchoring positions that have been reached during the development process have included:

- That the value of He Ara Waiora is in the systemic change it is capable of effecting across the priorities, processes and decisions made by the Crown, providing it is appropriately developed and implemented. To achieve this outcome, it is critical that He Ara Waiora operates as a macro-framework across all Crown policy. As the LSF is currently being developed to operate as a macro framework, there is value in connecting He Ara Waiora to the LSF;
- That the values included in He Ara Waiora are sound, and that while there may be alternative or additional values that could be included, the framework should be developed as pragmatically as possible: it is more desirable to have a sound but imperfect model that is being tested on the ground to improve it, than a conceptually perfect model that remains in concept development for a long period;
- That He Ara Waiora needs to have the four elements within Ass Prof Mānuka Henare's model to ensure that it has both normative depth in mātauranga Māori and sufficient specificity to guide Crown behaviour. The four elements are kawa, tikanga, ritenga and āhuatanga.

Ministerial support was given for He Ara Waiora being aligned to the LSF work programme in the 1st quarter of 2019. This hui was the first opportunity to explore the relationship between He Ara Waiora and the LSF.

Hui Discussions

The hui was framed as a session to explore the following questions:

- What are the outcomes or dimensions of a good life we would expect to see reflected in a framework that articulates wellbeing?
- How do those outcomes or dimensions of the good life relate to the four elements of He Ara Waiora- whanaungatanga, manaakitanga, kaitiakitanga and ōhanga?
- Are there elements of the 'good life' that are not encapsulated by He Ara Waiora?
- If neither the LSF or He Ara Waiora existed, how would we describe the 'good life' in a way that meaningfully influences Crown decision making?

The discussions were wide ranging. Consensus formed on the following principles to guide an approach to articulating an approach to wellbeing:

- That He Ara Waiora should not be superimposed on the Living Standards Framework.
- The Living Standards Framework has sound elements and it is commendable that the government is exploring it. However, the conceptual approach and indicators within it are incomplete and too mechanistic to align with a Māori world view.
- A mātauranga derived approach to conceptualising wellbeing should be founded on the following principles (non-exhaustive):
 - The model should not be human centric. Human wellbeing is ancillary to environmental sustainability.
 - Historically, Māori had high standards of wellbeing and there was no language to describe poverty, reflecting that it was not part of our historical reality and encouraging us to reconsider what we accept as parameters, benchmarks and inevitabilities;
 - That wellbeing should be identified as encompassing community elements, reflected in the recognition of kainga in Te Tiriti o Waitangi;
 - That Māori approaches to wellbeing are inherently relational and the model needs to reflect that relationality;
 - That any model needs to be encompass the full spectrum of deep philosophy and practical behavioural guidance to effect change, as provided by Ass Prof Mānuka Henare's model of kawa, tikanga, ritenga and āhuatanga;
 - The model also needs to allow for continuity over time, recognising that tikanga has evolved as circumstances have changed, and that at this time, many of our tikanga disputes arise from people identifying the tikanga that was operative at different points in time;

On the basis of these principles, the hui considered various elements of wellbeing, which particularly recognised the importance of:

- Tapu as maintaining the bounds of appropriate conduct;
- Wairua
- Kainga, particularly recognising the importance of a sense of belonging within a community to a sense of wellbeing
- Identity
- Obligations and responsibilities within whānau and communities

There was some discussion of existing kaupapa Māori models, such as Whare Tapa Whā and the Wheke Model, which were recognised as important and valuable contributions for the spheres in which they operate, but not as complete or appropriate approaches to a macro framework to guide Crown policy.

Iterative Development of He Ara Waiora

The hui produced a preliminary integrated wellbeing model that iteratively develops He Ara Waiora. At a high level, the model has five key elements as depicted below:

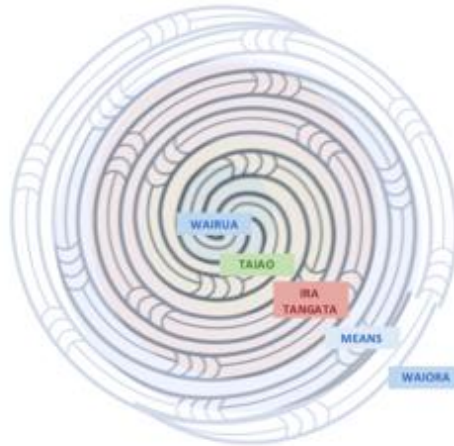


Diagram One—Conceptual Approach to the Model

This diagram endeavours to convey the following elements of the model:

- That Waiora exists when all the inner layers of the model are given effect to;
- That Wairua should be at the centre of any approach to wellbeing;
- That a model of wellbeing should not be human centric and recognise that the wellbeing of the Taiao is a paramount and a predeterminant of human wellbeing;
- Within the Ira Tangata are a number of dimensions of human wellbeing, that are depicted below; and
- The Takarangi pattern is used to convey the inter-relationship between the elements of Waiora.
- That achieving wellbeing requires consideration of both the ends and means, as depicted immediately below. The ends are Wairua, Taiao and Ira Tangata. The means involves a number of values that should guide the ‘how’, which are detailed further below.

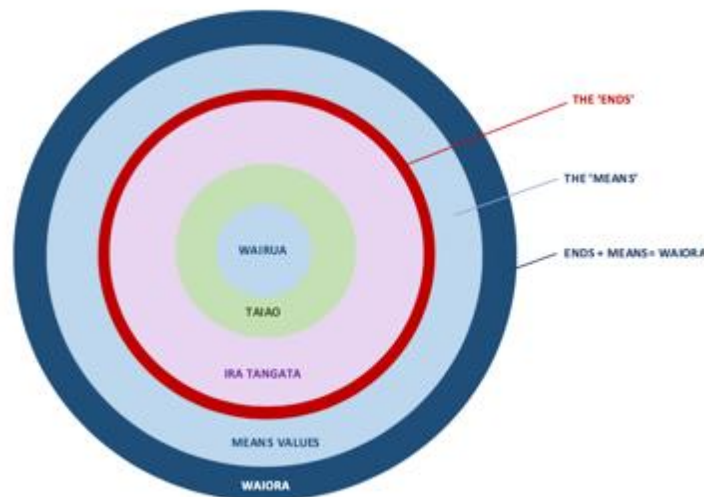


Diagram Two—Relationship between Ends and Means

When fully developed, it was anticipated that there would be a range of outcome and behavioural guidance and indicators that could be measured, in a similar way to the existing LSF and/or the popular donut economics model promulgated by Kate Raworth. Using this type of approach, particular policy decisions could be visually represented for their alignment to various elements of wellbeing as well as the state of wellbeing monitored over

time. The image below endeavours to convey how the iterated He Ara Waiora model could visually do so (please note, this is indicative pending the model being further developed):



Key:
The shorter the bar, the less positive outcome generated and vice versa.

Diagram Three—Indicative Use of the Model to Evaluate Policy Propositions/ State of Wellbeing Over Time

The detailed conceptual design for the model is depicted below in two different formats, to compensate for the lack of clarity in the hand drawn conceptual model:

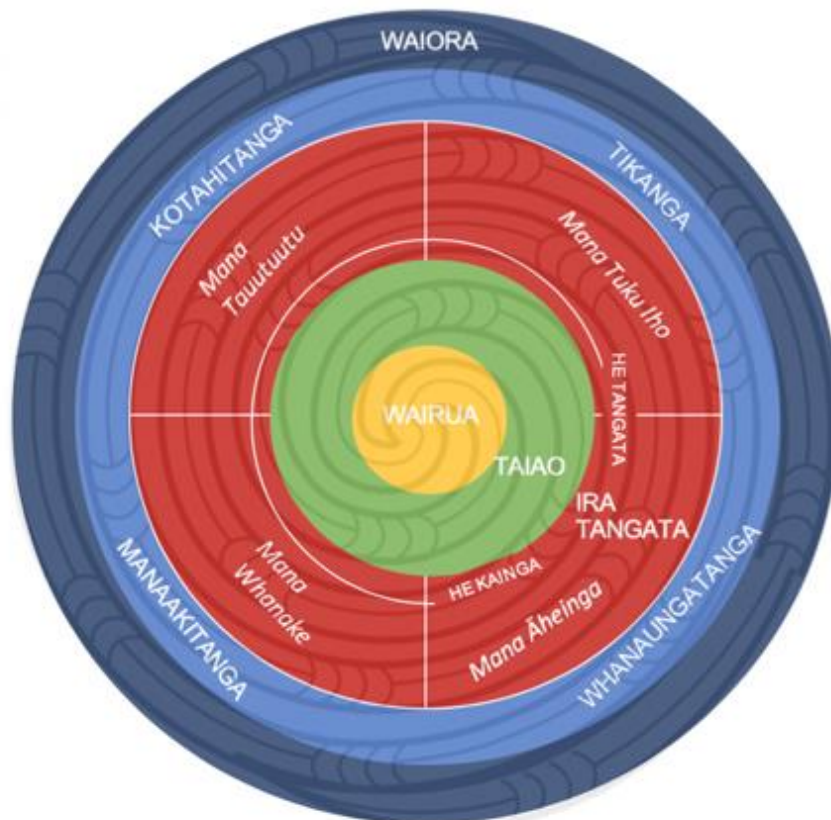


Diagram Four—Conceptual Model

The elements of the model are described below:

WAIRUA—overarching concept of wellbeing, encompasses both ends and means	
<p>Why included: To reflect that a mātauranga sourced approach to wellbeing should be anchored in atuaatanga and wairuatanga.</p>	<p>Interpretation/Application To be further developed. Wairua elements should be woven through all other aspects of the model.</p>
TAIAO—environmental wellbeing as an inherent good	
<p>Why included: To position wellbeing as not being human centric and that environmental sustainability is an inherent good. Also reflects the Māori world view of people's obligations to the environment.</p>	<p>Interpretation/Application The Taiao sphere would be supported with tikanga, ritenga and āhuatanga elements, many of which could be sourced from State of the Takiwā/Iwi Māori environmental health frameworks. Indicative content will be included in the subsequent report.</p>
IRA TANGATA- HE KAINGA, HE TANGATA—human sphere of wellbeing	
<p>Why included: The Ira Tangata sphere encompasses the human elements of wellbeing. He Kainga and He Tangata are depicted as inter-related, to reflect the inter-relationship between wellbeing that can be experienced as an individual and wellbeing that must be realised in community with others.</p>	<p>Interpretation/Application This is a conceptual element of the model which is given effect through the four elements of the Ira Tangata sphere below.</p>
MANA TUKU IHO—identity and belonging as an 'end' in wellbeing	
<p>Why included: This element encompasses a sense of identity and belonging to a community/ies, both of which are considered to be fundamental to a sense of wellbeing, both</p>	<p>Interpretation/Application Mana Tuku Iho would encourage policy to:</p> <ul style="list-style-type: none"> • recognise the constitutive elements of identity and prioritise people having choice over how they develop and express their identity. • recognise and prioritise community cohesion. <p>The tikanga components are likely to include direction such as:</p>

individually and collectively.

- people should have choice and the ability to enjoy, protect, celebrate their identity
- people gaining a sense of meaning and agency as a result of their identity
- people should feel a sense of belonging, a sense of kainga, being known and loved within their community

The ritenga and āhukatanga elements require further development and are likely to include behavioural guidance, process considerations and indicators. The latter could incorporate some of the existing indicators from the LSF, Whānau Ora and Indicators Aotearoa NZ (IANZ). It is noted that additional indicators would be needed that reflect the essence of this element of wellbeing and its emanation of wairuatanga. The indicators are likely to incorporate existing LSF indicators pertaining to social capital, but also have a range of broader elements.

MANA TAUUTUUTU—inter-dependent rights & responsibilities as an ‘end’ in wellbeing

Why included:

This element encompasses the inherent interdependence of rights responsibilities within a Māori world view, and that feelings of being of service, contributing to whānau, community and place contribute to wellbeing at an individual and collective level.

Interpretation/Application

Mana Tauutuutu would encourage policy to recognise and prioritise:

- the rights of individuals, communities and the environment;
- people being of service to their families, community and environment.

The tikanga element is likely to include direction aligned to:

- people should have knowledge of their rights and their rights should be respected.
- people should feel a sense of commitment and contribution to their communities, driven by feelings of aroha and recognising their responsibilities/obligations
- people should be able to find/ seek meaning and purpose—living a life that is valued, because it is connected to a sense of purpose

The ritenga and āhukatanga elements require further development as stated above in respect of Mana Tuku Iho. The indicators are likely to incorporate existing LSF indicators pertaining to civic engagement, safety and social capital, but also have a range of broader elements.

MANA ĀHEINGA—aspirations and capability as an ‘end’ in wellbeing

Why included:

This element recognises the importance of individuals and communities having aspirations for their lived reality and having

Interpretation/Application

Mana Āheinga would encourage policy to recognise and prioritise:

- Whānau and community aspirations
- Whānau and community developing relevant capability.

the capability to realise their aspirations.

This element is aligned to Amartya Sen's capability approach to community development, but anchored in mātauranga Māori.

The tikanga element is likely to include direction aligned to:

- people should have aspirations and the capability to pursue their aspirations.
- People and communities should have the resources available to realise their aspirations and build their capability.

The ritenga and āhuetanga elements require further development as stated above in respect of Mana Tuku Iho. The indicators are likely to incorporate existing LSF indicators pertaining to human capital and community infrastructure, but also have a range of broader elements.

MANA WHANAKE—sustainable prosperity as an ‘end’ in wellbeing

Why included:

This element recognises the importance of sustainable, intergenerational prosperity to wellbeing.

Interpretation/Application

Mana Whanake would encourage policy to recognise and prioritise:

- The conditions that enable sustainable prosperity for whānau and communities.

The tikanga element is likely to include direction aligned to:

- whānau and communities should enjoy sustainable prosperity and have the resources they need to ensure it intergenerationally

The ritenga and āhuetanga elements require further development as stated above in respect of Mana Tuku Iho. The indicators are likely to incorporate existing LSF indicators pertaining to economic sustainability.

PROCESS OR MEANS VALUES—how policy is made impacts on wellbeing

Kotahitanga

Encourages government to work in a more aligned way (overcoming existing silo mentality). Ritenga and āhuetanga

Manaakitanga

Encourages government to build a deeper understanding of the imperatives and aspirations of those affected by policy, to demonstrate an ethic of care that gives effect to this value.

Whanaungatanga

Requires further discussion with participants to explore whether this is properly a process value or encompassed within Mana Tuku Iho and Mana Tauutuutu as an end.

Tikanga

Encourages government to ensure that decisions are made by the right decision maker, following the right process, according to the right values.

This model makes the following changes to He Ara Waiora, while in our view upholding the integrity of Māori input to its' development:

Waiora	<ul style="list-style-type: none"> • Has expanded meaning with clearer relationship between people and taiao. • Anchors the concept of waiora in wairuatanga • Has clearer relationship between means and ends, which were conflated in He Ara Waiora
Kaitiakitanga	<ul style="list-style-type: none"> • Is given effect to in two elements of the iterated model: the central placement of the taiao and the responsibility elements of Mana Tauutuutu
Manaakitanga	<ul style="list-style-type: none"> • Is given effect to through the process (means) value • The outcome elements of practising manaakitanga were an awkward fit in the prior HAW model, and are now more fully recognised through the Taiao and Ira Tangata spheres. the prior discussions
Ōhanga	<ul style="list-style-type: none"> • The elements of Ōhanga are resituated within Mana Whanake
Whanaungatanga	<ul style="list-style-type: none"> • This value requires further discussion, however, the outcome elements of whanaungatanga are incorporated within Mana Tauutuutu

Next Steps

The final report will expand the content of this report, including by aligning the existing LSF, Whānau Ora and IANZ indicators to the iterated model, as well as exploring potential policy processes for implementing the model. It is also recommended that a further process is explored which can test the elements of the model and develop the ritenga and āhukatanga elements of the draft model.

APPENDIX TWO—ANALYSIS OF IWI AND MĀORI ORGANISATIONS APPROACH TO TIKANGA MĀORI

This report was completed during the development of Version 1.0, to test whether the terms within the model were aligned to the practice of Iwi and Māori organisations.

HE ARA WAIORA IWI AND MĀORI ORGANISATION VALUES REPORT TO TREASURY

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EXECUTIVE SUMMARY

This report has been commissioned by the New Zealand Treasury in relation to their development of He Ara Waiora. The key findings of the research undertaken are displayed in the following Figures 1, 2 and 3.

Figure 1 shows the percentage of iwi and Māori organisations who mention at least one of the core concepts in their plans or reports. Of the 71 iwi and Māori organisations reviewed, 63% mention at least one of the core concepts. Figure 2 further shows the percentage of iwi and Māori organisations who mention each of the four core concepts. Between a third and half of the reviewed iwi mention one of kaitiakitanga (46.5%), manaakitanga (46.5%) and whanaungatanga (39.4%), while ōhanga is only mentioned in 2.8% of cases. The top 10 concepts ranked by most frequent use by the reviewed iwi and Māori organisations in their plans and reports are displayed in Figure 3. It is to be noted that three of the four core concepts for He Ara Waiora (kaitiakitanga, manaakitanga and whanaungatanga) comprise the top three most mentioned out of all concepts referred to by the reviewed iwi and Māori organisations.

This report includes an analysis of each of the top six highest occurring concepts as mentioned by iwi and Māori organisations: kaitiakitanga, manaakitanga, whanaungatanga, kotahitanga, tikanga and rangatiratanga. The absence of economic values is also addressed.

Figure 1: Core concept mention across 71 iwi and Māori organisations

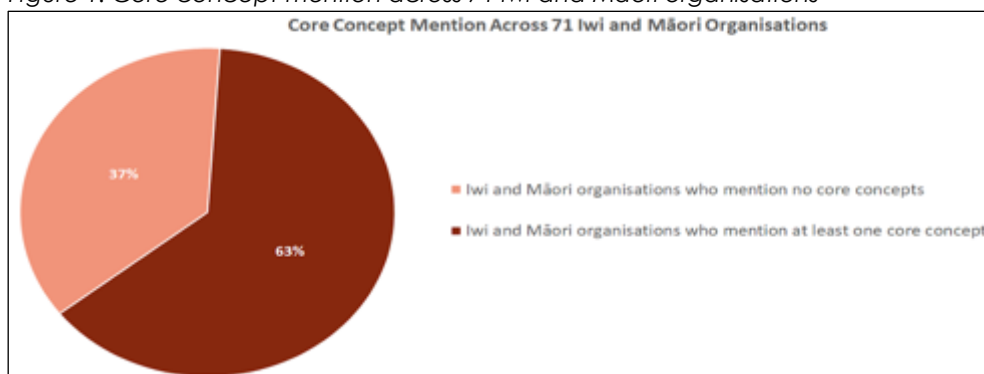


Figure 2: Core concept frequency across 71 iwi and Māori organisations

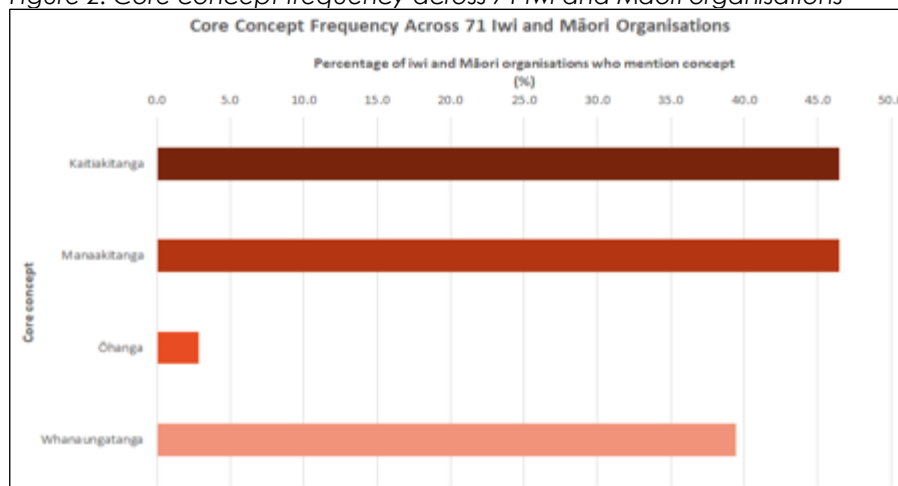
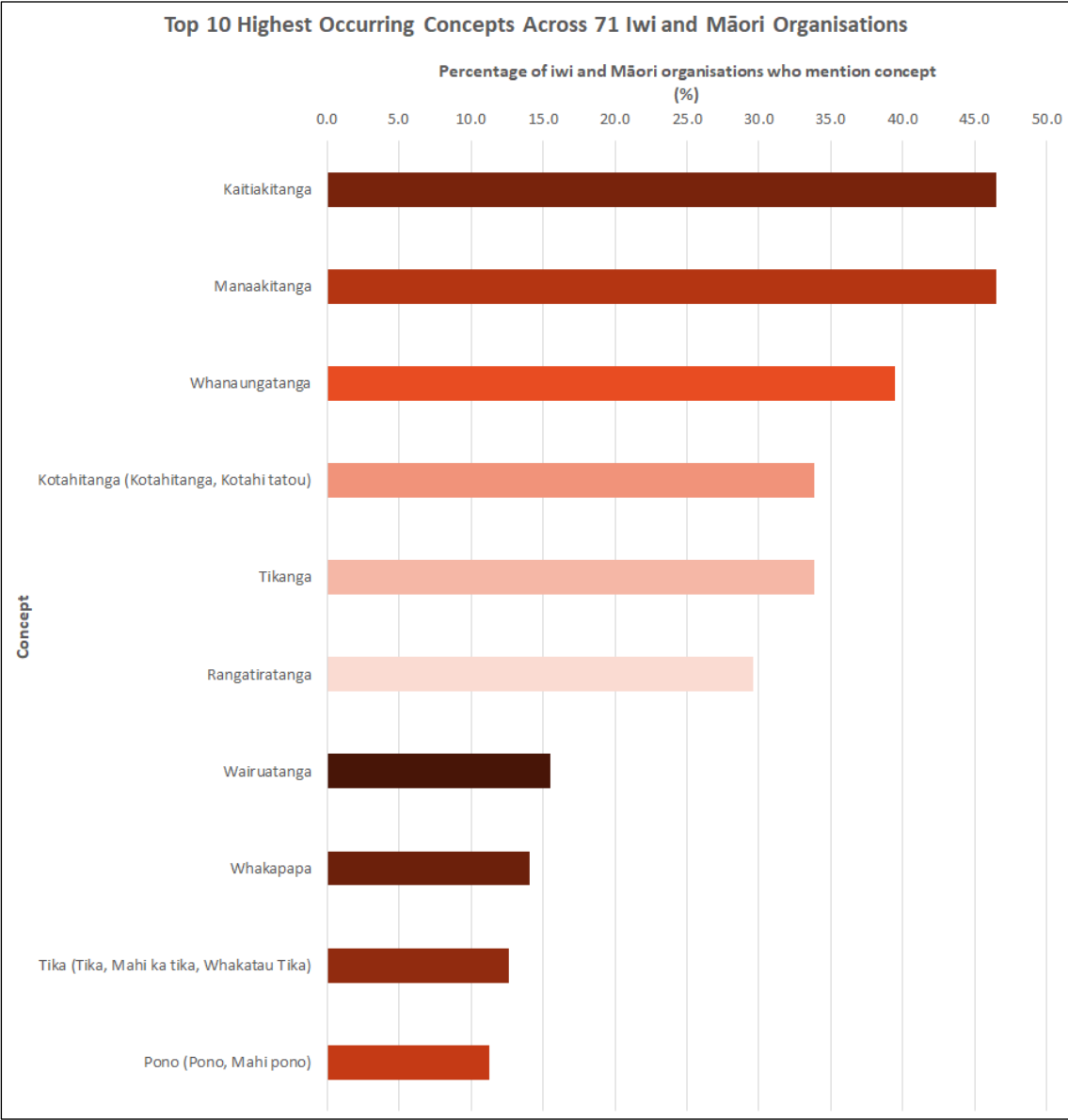


Figure 3: Top 10 highest occurring concepts across 71 iwi and Māori organisations



METHODOLOGY

The research undertaken for this report involved the gathering of data from the strategic plans, annual reports, business and environmental frameworks as accessible on iwi and Māori organisation websites. The list of iwi investigated was sourced from Te Kāhui Māngai (<http://www.tkm.govt.nz>), Te Puni Kōkiri's directory of iwi and Māori organisations. Te Kāhui Māngai lists iwi by region and includes links to rūnanga and recognised iwi organisations of those identified in the Māori Fisheries Act 2004 or who have begun settlement negotiation. Te Kāhui Māngai also includes the information of iwi authorities and representative bodies which have also been included in this research where no specific iwi websites were able to be accessed for the region. The selection of Māori organisations includes those identified as having relative scale and prominence.

Data was gathered from the most recent reports available on iwi and Māori organisation websites. In cases where no reports of any kind were found, iwi and Māori organisations were excluded from the dataset. The information recorded included whether a core concept was mentioned, which additional concepts were mentioned, how they were defined, and where relevant, the context in which they were applied. Iwi and Māori organisations with reports available but no mention of concepts were included in the dataset.

The sample used throughout this report contains information from 71 iwi and Māori organisations who had at least one relevant report available online. The included Māori organisations are listed in Table 1 and the included iwi and representative authorities are listed in Table 2.

Table 1: List of New Zealand Māori organisations used in research

Māori Television	Māori Women's Welfare League	Parininihi ki Waitotara	Te Māngai Pāho
Te Matatini Kapa Haka Aotearoa	Te Pou Matakana	Te Pūtahitanga	Te Rau Matatini
Te Tumu Paeroa	Te Wānanga o Aotearoa	Te Wānanga o Raukawa	Te Whare Wānanga o Awanuiārangi

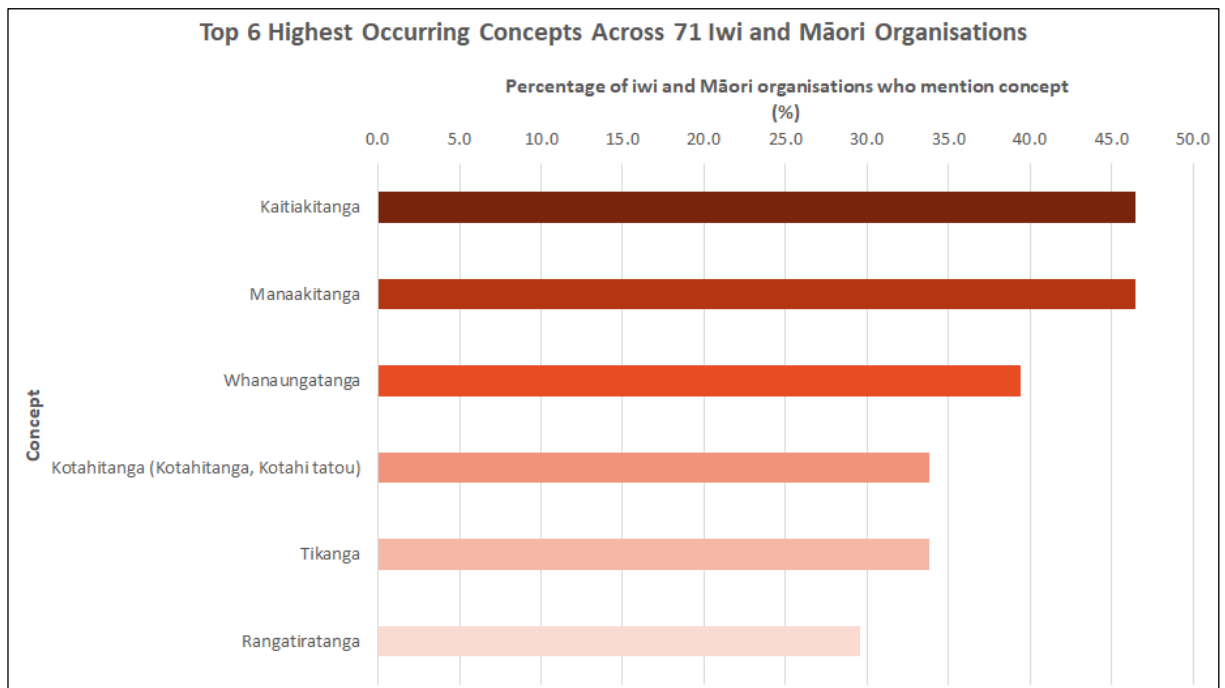
Table 2: List of New Zealand Māori iwi and representative organisations used in research

REGION	IWI		
Te Tai Tokerau	Ngāi Takoto	Ngāti Kuri	Te Aupōuri
	Ngāti Kahu ki Whaingaroa	Whaingaroa	Te Rarawa
	Te Roroa	Ngāpuhi	Ngātiwai
	Te Uri o Hau		
Tāmaki	Ngāti Whātua	Ngāti Whātua o Kaipara	Ngāti Whātua o Ōrākei
	Ngāti Manuhiri	Te Ākitai Waiohua	Ngāti Paoa
Hauraki	Hauraki Māori Trust Board (representative iwi authority)		
Tainui	Waikato-Tainui	Ngāti Hauā	Raukawa
	Maniapoto		
Tauranga Moana	Ngāti Pūkenga	Ngāti Ranginui	
Te Arawa Waka/Iwi	Ngāti Tūwharetoa	Te Arawa Lakes Trust (representative iwi authority)	Ngāti Rangitihī
Mātaatua	Ngāti Awa	Ngāti Whare	Whakatōhea
	Tūhoe		
Te Tai Rāwhiti	Ngāti Porou	Ngāi Tāmanuhiri	
Tākitimu	Ngāti Kahungunu	Te Wairoa iwi and hapū	Ngāti Pāhauwera
	Ngāti Hineuru	Maungaharuru Tangitū Hapū	Ahuriri Hapū
	Ngāti Kahungunu ki Heretaunga Tamatea	Ngāti Kahungunu ki Wairarapa – Tāmaki Nui ā Rua	
Hauāuru	Ngāti Mutunga	Te Ātiawa (Taranaki)	Taranaki
	Ngāruahine	Ngā Rauru Kītahi	Whanganui Iwi/Te Atihaunui a Pāpārangi
	Ngāti Rangī		
Te Moana o Raukawa	Ngāti Raukawa ki te Tonga	Ngāti Toa Rangatira	Te Ātiawa ki Whakarongotai
Te Tau Ihu	Te Ātiawa o Te Waka-a-Māui	Ngāti Apa ki te Rā Tō	Rangitāne o Wairau
	Ngāti Kuia	Ngāti Rārua	Ngāti Koata
	Ngāti Tama ki te Tau Ihu		
Waipounamu Rekohu/Wharekauri	Ngāi Tahu	Ngāti Mutunga o Wharekauri	

HIGHEST OCCURRING CONCEPTS

The following concepts were identified through the research as the most prevalent throughout the reviewed reports and plans and used by a significant proportion of iwi and Māori organisations as displayed in Figure 4. This section will include the definitions of the top six highest occurring concepts as described by iwi and Māori organisations and explore the similarities and differences through a brief thematic analysis.

Figure 4: Top six highest occurring concepts across 71 iwi and Māori organisations



KAITIAKITANGA

Kaitiakitanga was one of the two most mentioned concepts throughout the reviewed reports and plans, referred to by 46.5% of iwi and Māori organisations as shown in Figure 5. Sustainability, guardianship and environmental conservation are the prevailing themes among the definitions in Table 2.

Kaitiakitanga can be typically considered as guardianship pertaining to sustainable natural resource management. Iwi and Māori organisations however appear to express their aspirations for sustainable development across all areas through kaitiakitanga. Kaitiakitanga as sustainability sees iwi and Māori organisations advocating for the protection of their culture, economy, resources, environment and people to ensure their accessibility for future generations. Guardianship is similarly used to define kaitiakitanga, with iwi and Māori organisations recognising their responsibility as guardians of not only their environment but of their people, resources and taonga. This is evident in Ngāi Tahu's application of kaitiakitanga in their tikanga framework:

“We will work actively to protect the people, environment, knowledge, culture, language and resources important to Ngāi Tahu for future generations.”

Environmental conservation and natural resource management are still apparent in definitions of kaitiakitanga among iwi and allow it to form the basis of iwi environmental strategy and action. The notion of responsibility in definitions of kaitiakitanga is particularly heightened when concerning environmental strategies as iwi endeavour to fulfill their inherent mana whenua obligations. This is evident in the iwi environmental management plan of Te Ātiawa ki te Tau Ihu:

[Kaitiakitanga] can be defined as the inherited responsibilities and kaupapa, passed down from tūpuna, for each generation to take care of places, natural resources and other taonga, including people. It is an obligation of whānau, hapū and iwi to look after and protect the spiritual well-being of the natural resources within their rohe. As such, Te Ātiawa iwi are kaitiaki (guardians) within Te Ātiawa rohe and carry a responsibility for ensuring that the mauri or essential life principle of the natural world is maintained.

Kaitiakitanga as defined in the environmental sphere does not ignore the interconnected nature of the concept. As further stated in Te Ātiawa ki te Tau Ihu's iwi environmental management plan,

The purpose of kaitiakitanga is not only about protecting the life supporting capacity of resources, but of fulfilling spiritual and inherited responsibilities to the environment, of maintaining mana over those resources, and of ensuring the welfare of the people those resources support.

Collectively, kaitiakitanga appears to be perceived through the holistic lens of the Māori worldview, and motivates iwi and Māori organisations to implement sustainable practices so they may continue to provide for future generations.

Figure 5: Iwi and Māori organisation mention of kaitiakitanga

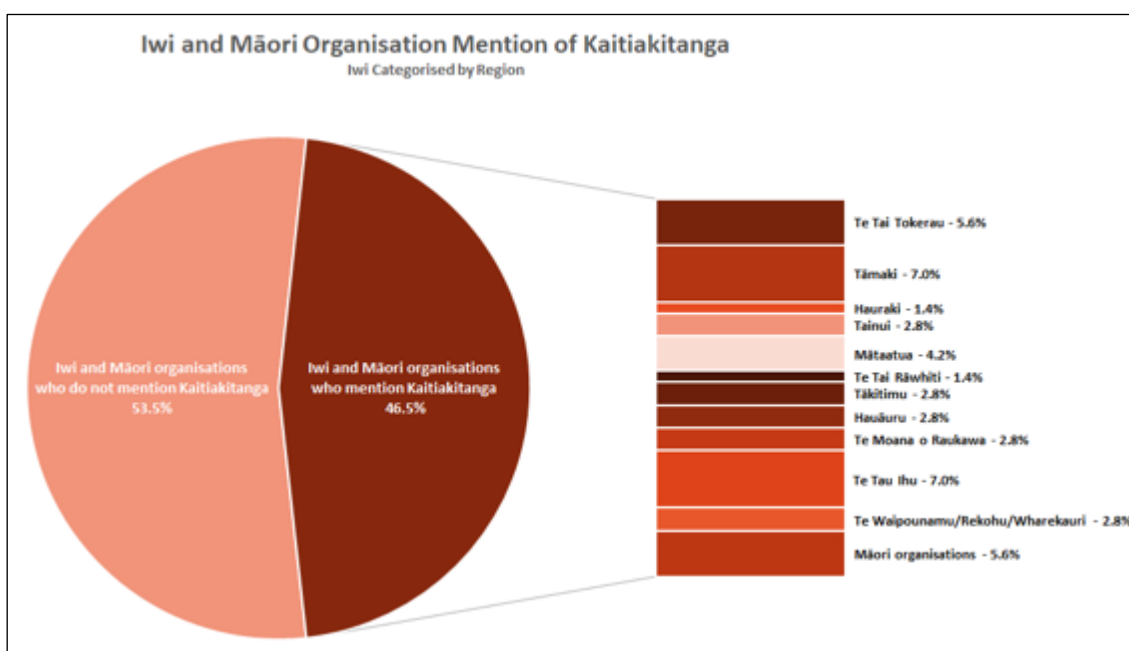


Table 2: Iwi and Māori organisation definitions of kaitiakitanga

IWI / MĀORI ORGANISATION	DEFINITION OF KAITIAKITANGA
Ngāi Takoto	Guardianship; spiritual/cultural/environment connect.
Ngāti Kuri	Taking responsibility for our environment, and the sustainable use of all iwi assets.
Te Aupōuri	Good stewardship of our assets for future generations.
Whaingaroa	Ensuring that all we engage in contributes to sustainable processes and outcomes.
Ngāpuhi	Natural Resource Management: Empowering whānau and hapū to exercise kaitiakitanga over their natural resources for future generations.
Ngāti Whātua	A sacred obligation to protect Papatūānuku expressed through hau (a strategy that relates to air quality and airwaves), tai (a strategy to improve marine based activities) and hua (a strategy related to land based activities).
Ngāti Whātua o Kaipara	As owners and caretakers of land, we respect, protect, restore, nurture and sustain our lands so that this and future generations may continue to enjoy its treasures.
Ngāti Whātua Ōrākei	Guardianship; to protect our people, our lands, our resources and our taonga forever - kia tiakina ō tātou whānau, ō tātou whenua, ā tātou taonga me ā tātou rawa mō āke tonu atu.
Ngāti Manuhiri	Environmentally sustainable: -Ngāti Manuhiritanga and mana whenua is being recognised and actively exercised in the rohe of Ngāti Manuhiri -sustain, enhance and access to Ngāti Manuhiri cultural and customary resources

	-our tribal footprint is re-embedded on our ancestral landscape -effective, representation and participation in environmental decision making processes and management
Te Ākitai Waiohū	Preserving stewardship over the whenua (land) and people of Te Ākitai Waiohū.
Hauraki Māori Trust Board Representative Organisation	Protecting and preserving our taonga tuku iho of the iwi of Hauraki.
Ngāti Awa	Guardianship for future generations; our obligations to protect our culture, environment, our resources and our people today and for future generations in accordance with our cultural practices; enhancing our environment.
Ngāti Whare	Sustainable development of the Ngāti Whare people, environment and economy.
Whakatōhea	Guardianship; stewardship.
Ngāti Hineuru	Guardianship and protection of our rohe.
Ahuriri Hapū	Protecting and enhancing our natural world and our resources.
Ngā Rauru Kītahi	Marae/hapuu/uri actively involved in environmental management; Ngā Rauru actively practising mana motuhake over our rohe; advocating for values and protecting our rights.
Ngāti Raukawa ki te Tonga	We will protect and multiply the resources for which we have responsibility so that our mokopuna receive the benefits.
Ngāti Toa Rangatira	Sustaining our people and resources; protecting and sustaining ourselves and the taonga for which we are responsible for future generations.
Te Ātiawa o Te Waka-a-Māui	The key cultural means by which sustainability is achieved; the responsibility of guardianship and stewardship; the exercise of guardianship by manawhenua of an area and resources in accordance to tikanga Māori (customs and rules); an inherited and intergenerational responsibility to care for the environment for future generations.
Ngāti Apa ki te Rā Tō	Guardianship of our resources and taonga; environmental responsibilities; maintaining and enhancing our connection with our physical environment and resources, ensuring that these are used responsibly and recognising our unique relationship with our environment and whenua.
Rangitāne o Wairau	Acting responsibly to maintain, protect and enhance that, which has been left for us; realise our unique identity and be steadfast in our duty to protect our tāonga for future generations.
Ngāti Tama ki Te Tau Ihu	Guardianship of our resources: our turangawaewae, Marae, our Ngāhere, whenua and moana; sustainability; to provide for today without compromising the resources and security of our future.

Ngāi Tahu	<p>Governance; guardianship; stewardship; protecting and enhancing our natural world and our resources: te ao tūroa (natural environment), tahua (finances), mātauranga (knowledge base).</p> <p>We will work actively to protect the people, environment, knowledge, culture, language and resources important to Ngāi Tahu for future generations.</p> <p>Kaitiakitanga is based on the premise that these resources are not ours, they are only ours to care for and hand on. This guides us to be deliberate and active in how we nurture, protect and use well, those resources available to us today – this includes human, fiscal, natural, man-made and those other resources that are important to us – to ensure that they are accessible to the generations after us.</p>
Ngāti Mutunga o Wharekauri	Custodianship.
Parininihi ki Waitotara	Commitment to leadership.
Te Pūtahitanga	<p>Kaitiakitanga embraces the spiritual and cultural guardianship of Te Ao Mārama, a responsibility derived from whakapapa. Kaitiakitanga entails an active exercise of responsibility in a manner beneficial to resources and the welfare of the people.</p> <p>It promotes the growth and development of the Māori people in all spheres of livelihood so that Māori can anticipate a future of living in good health and in reasonable prosperity.</p>
Te Wānanga o Raukawa	<p>Kaitiakitanga requires Te Wānanga o Raukawa to nurture and protect its people and its place; and to preserve and enrich those things we have inherited from generations past. It demands that we employ our resources wisely, ensuring that their utilisation contributes to our viability and reputation.</p>
Te Whare Wānanga o Awanuiārangi	<p>Ko taku kāinga ko taku wānanga, ko taku wānanga ko taku kāinga.</p> <p>Kaitiakitanga acknowledges in the first instance the unique obligations and responsibilities that Ngāti Awa have as kaitiaki of Te Whare Wānanga o Awanuiārangi. It also recognises the obligations and accountabilities that all staff and students have to maintain and enhance Awanuiārangi.</p>

MANAAKITANGA

Manaakitanga was the other most mentioned concept throughout the reviewed reports and plans, referred to by 46.5% of iwi and Māori organisations as shown in Figure 6. Care and respect, hospitality and mana enhancement are the prevailing themes among the definitions in Table 3.

Iwi and Māori organisations appear to recognise their responsibility to care for and respect one another through manaakitanga. Iwi definitions which refer to care for “our people” or “iwi members” suggest a primarily internal application of manaakitanga where iwi are predominantly and understandably concerned with caring for the wellbeing of their whānau and hapū. Māori organisation definitions and iwi definitions which refer to hospitality suggest broader applications of manaakitanga where generosity and care is extended to their guests, communities and all those with whom they interact.

As to be expected, mana enhancement is identified as a key aspect of manaakitanga. Iwi and Māori organisations emphasise that the care, respect and hospitality embodied in their actions contributes to the enhancement of the mana of those who they interact with as well as their own. As stated by Te Wānanga o Raukawa,

“We need to ensure that all of our activities are conducted in a way that is mana enhancing of all those involved and reflects values such as generosity, fairness, respect and consideration.”

Iwi and Māori organisations recognise the value of manaakitanga in supporting the wellbeing of their whānau, hapū, staff and clients, and recognise its value in establishing mutual respect. As stated by a representative iwi authority for Te Arawa iwi, Te Arawa Lakes Trust,

“The ability to care and provide welfare is integral to achieving aspirations, working together, maintaining integrity and acknowledges the mana of others.”

Collectively, manaakitanga is seen as a social responsibility which encompasses the care and respect of all people and encourages mutual mana enhancement.

Figure 6: Iwi and Māori organisation mention of manaakitanga

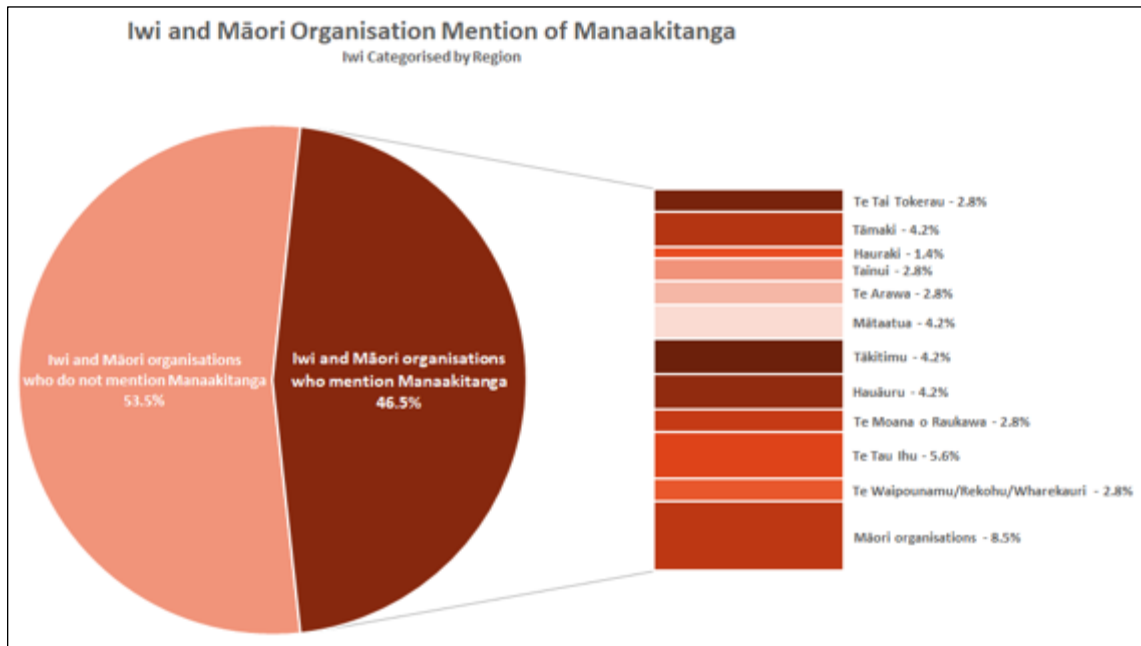


Table 3: Iwi and Māori organisation definitions of manaakitanga

IWI / MĀORI ORGANISATION	DEFINITION OF MANAAKITANGA
Te Aupōuri	Creating culture that values and supports our people.
Whaingaroa	Recognises our responsibility to respect and care for all things created.
Ngāti Whātua	A sacred obligation to care for people expressed through ihi (a strategy to motivate intrinsic wellness in Ngāti Whātua people), ako (a strategy to improve educational opportunity for Ngāti Whātua) and ora (a strategy to achieve total wellbeing for the iwi).
Ngāti Whātua Ōrākei	Care and host responsibility. Whānau are the core focus of hapū development; our host responsibility to others will positively reflect our role as tangata whenua - ko te whānau kei te pokapū o ngā kaupapa manaaki a te poari; whai muri, kia rongo ngā hau e whā i te kakara o te manaaki o Ngāti Whātua Ōrākei.
Hauraki Māori Trust Board Representative Organisation	Looking after people from mokopuna to kaumātua.
Waikato-Tainui	Caring; ka tautoko i eetei atu maa ngaa whanonga maarohirohi, ngaakau pai hoki, aa, maa te whakawhitiwhiti koorero teetei ki teetei i runga i te ngaakau pai kia aawhina ai taatou i taatou ki te eke panuku, me te aha, ka eke anoo ngaa whakatutukitanga o te iwi.
Te Arawa Lakes Trust	Contribution; hospitality; mutual respect; support; encourage; generous; enhancement and maintenance of integrity.
Ngāti Rangitīhi	Hospitality for our guests and visitors.

Ngāti Awa	Caring for each other; our shared obligations to care for one another with emphasis on our youth and elders.
Ngāti Whare	Expressing generosity in our obligations and commitments to others.
Whakatōhea	Social services.
Ngāti Pāhauwera	Social responsibility; creating and encouraging opportunities for mana motuhake, independence, and positive and healthy lifestyles for hapū and whanau: -Raising Ngāti Pāhauwera earning capacity per capita -Business mentor opportunities pursued -Access to and provision of services for basic needs -Access to and delivery of educational opportunities -Support across all for whanau age groupings
Ngāti Hineuru	Our attitudes and behaviours give due respect to those we deal with.
Ahuriri Hapū	Respecting and caring for others and ourselves.
Ngāruahine	Sharing & Caring
Ngā Rauru Kītahi	Marae are supported to achieve their charitable purposes.
Ngāti Rangī	Kia mau ai ki te manaakitanga - to care wholeheartedly.
Ngāti Raukawa ki te Tonga	To behave in mana-enhancing ways towards each other as Trustees and those we serve, and with whom we work.
Ngāti Toa Rangatira	Enhancing mana through excellence, generosity and hospitality; our behaviour and actions will at all times reflect mutual respect and contribute to the enhanced mana and well-being of each other and others with whom we interact.
Te Ātiawa o Te Waka-a-Māui	Generosity; contributing and caring; behaviour that gives more than it demands or takes.
Ngāti Apa ki te Rā Tō	Caring for the mana and well-being of all iwi members.
Rangitāne o Wairau	Caring for and respecting each other's mana and treating everyone with respect and humility; being generous and offering unconditional hospitality to all those who cross our path.
Ngāi Tahu	Looking after our people; respecting and caring for others and ourselves (wellbeing - caring for our whānau, health and safety, customer experience). We will pay respect to each other, to iwi members and to all others in accordance with our tikanga (customs). Manaakitanga extends beyond our guests and includes those we are responsible for, including ourselves.
Ngāti Mutunga o Wharekauri	Responsibility.
Parininihi ki Waitotara	Care of our present and future generations.
Te Pou Matakana	Manaaki tangata: we are hospitable, fair and respectful.
Te Pūtahitanga	Manaakitanga is behaviour that acknowledges the mana of others as having equal or greater importance than one's own, through the expression of aroha, hospitality, generosity and mutual respect. By

	such behaviour, all parties are elevated and our status is enhanced, building unity through humility and the act of giving.
Te Rau Matatini	Manaaki tangata: caring and supporting people.
Te Wānanga o Raukawa	Manaakitanga provides us with endless opportunities to engage with people, individually and collectively. The concept of manaakitanga includes understanding tapu and mana. We act in a mana enhancing way, by expressing manaakitanga. A favourable view formed by others suggests the presence of manaakitanga.
Te Whare Wānanga o Awanuiārangi	Hāpaihia te mana o te akonga, te manuhiri, te hāpori, tētahi ki tētahi. Manaakitanga acknowledges our responsibility to behave at all times with generosity and respect, and in a manner that is consistent with enhancing the wairua and mana of past, present and future. It is grounded in working with and for each other in the spirit of reciprocity and demands a high standard of behaviour toward each other. We acknowledge that upholding the wairua and mana of others supports our own wairua and mana. We accept our responsibility to demonstrate manaakitanga through aroha, tika and pono, and to always act with dignity and in the spirit of generosity with staff, our students and our knowledge.

WHANAUNGATANGA

Whanaungatanga was the third most mentioned concept throughout the reviewed reports and plans, referred to by 39.4% of iwi and Māori organisations as shown in Figure 7. The definitions of whanaungatanga in Table 4 are one of the most consistent across iwi and Māori organisations compared to the other concepts investigated and the predominant commonality is the reference to relationships.

The relationships are primarily described as those between “each other” as defined by the whakapapa which binds whānau, hapū and iwi. In addition, relationships to the environment, other iwi and wider collectives are mentioned. Recurring mention of “connection” acknowledges the interconnectedness of the Māori worldview as derived from whakapapa.

All definitions of whanaungatanga promote the importance of strengthening and maintaining positive relationships. Communication, understanding and respect are identified as key aspects of relationship development. As echoed by Te Whare Wānanga o Awanuiārangi,

“Whanaungatanga empowers and connects people to each other and to the wider environment...We also acknowledge and accept our responsibility to always demonstrate respect that will enhance the connections between staff, students and the aspirations of our knowledge community.”

The development of strong relationships as a strengthened sense of whanaungatanga is regarded in a number of the definitions as a significant contributor to the success of iwi outcomes. This is affirmed by Te Rūnanga o Whaingaroa and Ngāi Tahu:

The building and maintaining of strong relationships is an ongoing process and vital for the long-term sustainable social, economic, political and cultural development of our people. The importance of relationships is not an “add on” to the business and activity of our Rūnanga, it is core and integral to everything we do individually and collectively. As such we must “walk the talk” and be guided by tika, pono, aroha and manaaki.

-Te Rūnanga o Whaingaroa

Whanaungatanga recognises that in any endeavour, it is our relationships with others and with ourselves that are the key to that activity succeeding and implores us to develop and maintain meaningful positive relationships.

-Ngāi Tahu

Collectively, whanaungatanga is seen to acknowledge the connectedness of people with each other and with the environment, and aims to foster the development of strong and meaningful relationships for the benefit of all.

Figure 7: Iwi and Māori organisation mention of whanaungatanga

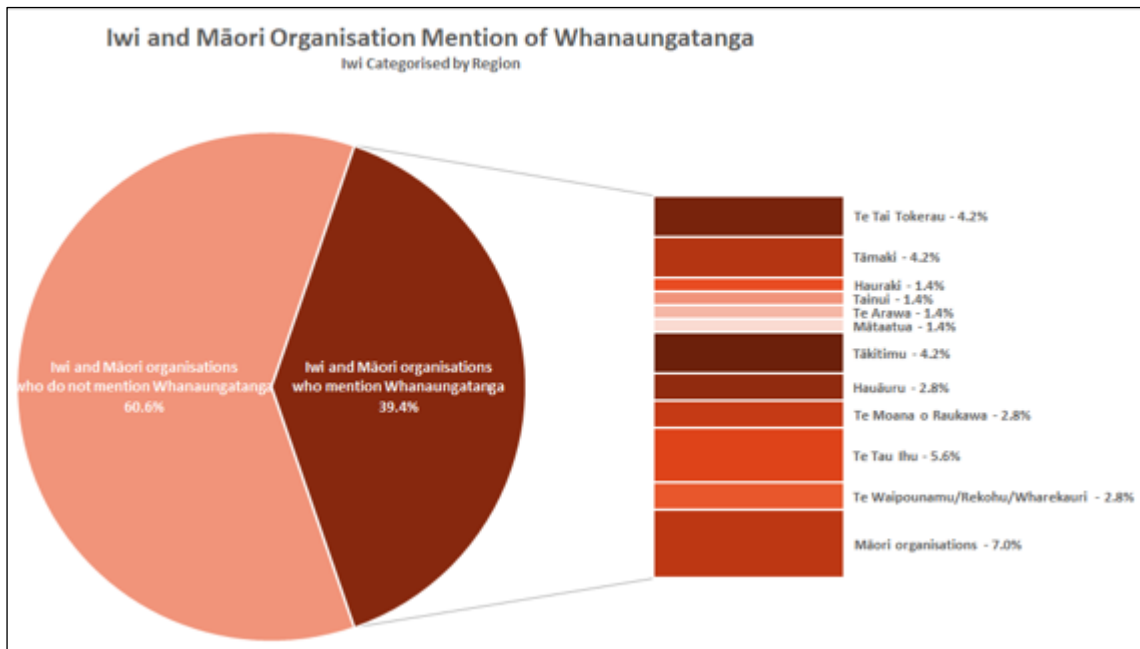


Table 4: Iwi and Māori organisation definitions of whanaungatanga

IWI / MĀORI ORGANISATION	DEFINITION OF WHANAUNGATANGA
Ngāti Kuri	Strengthening our connection with each other.
Te Aupōuri	Strong relationships with each other and a sense of belonging, purpose and direction.
Whaingaroa	Acknowledges that all things are connected and impact on each other and therefore the importance of understanding and maintaining these relationships.
Ngāti Whātua Ōrākei	Kinship; to embrace and acknowledge the importance of our whakapapa and relationships and how these binds us together - kia kitea te mana me te tapu o ia kāwai heke i heke iho ai i a Tūperiri hei rangitāmiro i a tātou.
Te Ākitai Waiohūa	Communicating and interacting with the people to benefit future generations of Te Ākitai Waiohūa.
Hauraki	Knowing who we are and what our relationships are to each other.
Te Arawa Lakes Trust	Relationships, inter-relationships; underlying principle that binds whanau, hapū and iwi and affirms the values of the collective.
Whakatōhea	Relationship builder.
Ngāti Hineuru	Connect to each other, the land, and rivers through whakapapa - all have mana.
Maungaharuru Tangitū Hapū	Family.

Ahuriri Hapū	Maintaining and nurturing positive relationships.
Te Ātiawa (Taranaki)	Unified people; strong communications, intergenerational focus, trust.
Ngāti Raukawa ki te Tonga	To develop and maintain mana-enhancing relationships with each other as Trustees and Directors, and those whom we develop relationships on behalf of the Trust.
Ngāti Toa Rangatira	Connectedness and kinship; strengthening our connections with each other.
Te Ātiawa o Te Waka-a-Māui	Relationships with others; extended family relationships; pride and dignity in our relationships; strong positive relationships within Te Ātiawa, with other iwi, and the wider community. Whānaungatanga embraces whakapapa, through the relationship between people, and between people and the environment.
Ngāti Apa ki te Rā Tō	Developing and strengthening the bonds that link us together.
Rangitāne o Wairau	Valuing our relationships and connections in pursuit of the advancement of Rangitāne o Wairau; working with a collective focus on inclusion to ensure we all share a sense of belonging.
Ngāi Tahu	Relationship, kinship, family; maintaining and nurturing positive relationships; engagement and communication; collaboration. We will respect, foster and maintain important relationships within the organisation, within the iwi and within the community.
Ngāti Mutunga o Wharekauri	Relationships.
Parininihi ki Waitotara	Belief in collective action with trusted relationships.
Te Pou Matakana	Anō te ātaahua o te noho tahi a ngā tāina me ngā tuākana i raro i te whakaaro kotahi: establish and maintain positive relationships.
Te Pūtahitanga	Whanaungatanga underpins the social organisation of whānau, hapū and iwi and includes rights and reciprocal obligations consistent with being part of a collective. It is the principle that binds individuals to the wider group and affirms the value of the collective. Whanaungatanga is inter-dependence with each other and recognition that the people are our wealth.
Te Wānanga o Raukawa	Whanaungatanga reminds us that our achievements are typically the result of collaborative effort. Whanaungatanga is about being part of a larger whole, of the collective. Māori are related to all living things and thus express whanaungatanga with their surroundings. Whanaungatanga is about knowing you are not alone, but that you have a wider set of acquaintances that provide support, assistance, nurturing, guidance and direction when needed. Defined roles for kaumātua, mātua, rangatahi, tāne and wāhine are also part of whanaungatanga.
Te Whare Wānanga o Awanuiārangi	Miria te ara whakawhanaunga o te akonga, o te hāpori tētahi ki tētahi. Whanaungatanga empowers and connects people to each other and to the wider environment. It reminds us of our reciprocal responsibilities to each other as well as to our vision.

KOTAHITANGA

Kotahitanga was the fourth most mentioned concept throughout the reviewed reports and plans, referred to by 33.8% of iwi and Māori organisations as shown in Figure 8. The definitions of kotahitanga in Table 5 are one of the most consistent across iwi and Māori organisations compared to the other concepts investigated and the predominant commonality is the reference to unity.

Unity as referred to by the reviewed iwi and Māori organisations encompasses the unity of people, actions, purpose and vision. Through kotahitanga, iwi and Māori organisations encourage people to stand and work together for the benefit of all, driven by a shared purpose and inspired by the iwi or organisation's ultimate goals. This is reiterated by Te Wānanga o Raukawa:

A commitment by the institution through oneness of mind and action to achieving its Vision would be the expression of Kotahitanga. All are encouraged to make their contribution, to have their say. The collective would then determine what is best and appropriate for the institution.

Collaboration is also mentioned in the definitions of kotahitanga, suggesting a broader application where iwi and Māori organisations extend their notion of working together to include external entities which further support iwi and organisational development. As alluded to by the representative organisation for Hauraki iwi, Hauraki Māori Trust Board,

With the many organisations that deal with Hauraki assets and services such as Te Korowai Hauora o Hauraki and Nga Iwi FM it is vital that we collaborate more to provide the efficient and effective services that our people require.

Collectively, kotahitanga is seen to cultivate a united front and encourage meaningful collaboration for the betterment of iwi, Māori organisations and all those they serve.

Figure 8: Iwi and Māori organisation mention of kotahitanga

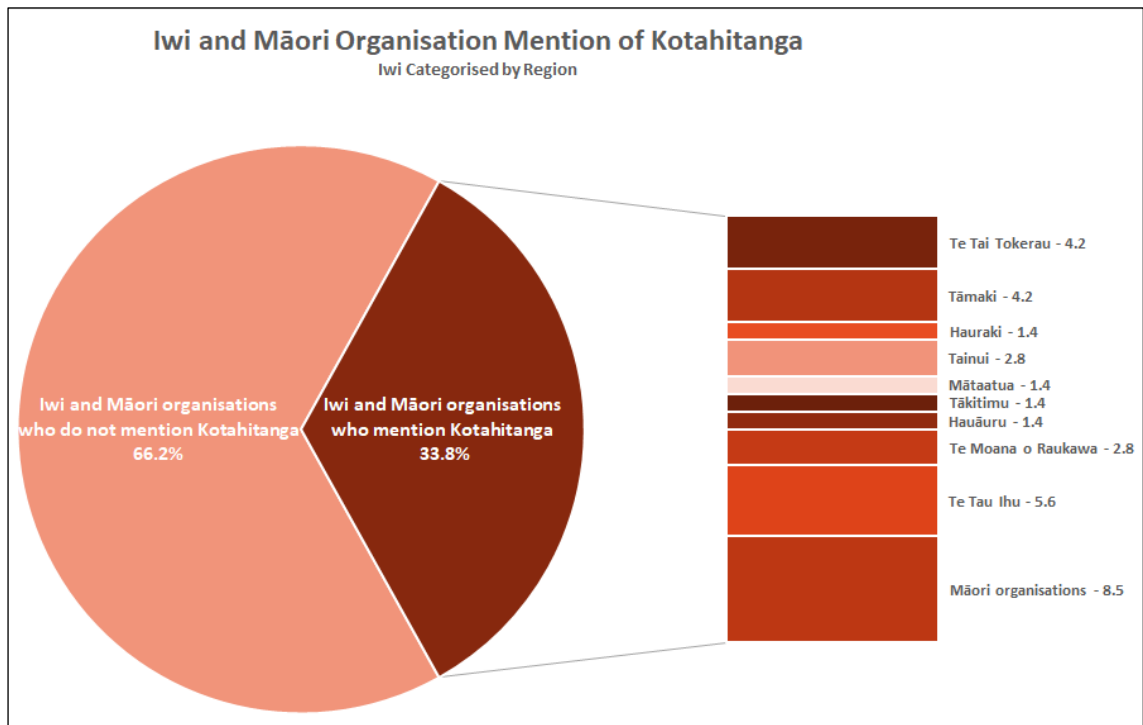


Table 5: Iwi and Māori organisation definitions of kotahitanga

IWI / MĀORI ORGANISATION	DEFINITION OF KOTAHITANGA
Ngāti Kuri	Working together and building a unity of purpose.
Te Aupōuri	United in purpose and drawing on our diverse talents to transform our iwi.
Whaingaroa	Confirms our ultimate goal – unity and harmony.
Ngāti Whātua Ōrākei	Unity; stand as one and work together; kia kotahi te tū kia kotahi te hoe.
Te Ākitai Waiohū	Working together united as one to achieve the goals of Te Ākitai Waiohū.
Hauraki Māori Trust Board Representative Organisation	Doing things together for the benefit of all, where appropriate.
Waikato-Tainui	Unity; e mihi ana, e kauanuanu ana hoki ki too taatou kanorautanga me oona hua maa te whakaatu i oona moohiotanga me toona tuutohutanga ki eetehi atu. Ka whai waahi hoki ki te whakarite rongooa maa te whakarite i te taiao tika e tapatahi ai aa taatou mahi.
Ngāti Whare	Strength and unity of Ngāti Whare.
Ngāti Hineuru	We stand and work together for the betterment of Hineuru.
Ngā Rauru Kītahi	Speaking with one voice, acting with one mind.

Ngāti Raukawa ki te Tonga	We will promote collaboration within the Trust, within the iwi, with our beneficiaries and all with whom we work to achieve benefits for them.
Ngāti Toa Rangatira	Kotahi tatou: inspiring unity and connection. Our approach will bring together our people to inspire unity within our communities and recognise the importance of our connection to each other.
Ngāti Apa ki te Rā Tō	Unity of purpose among and between iwi, hapu, and whanau, and an agreed direction towards a shared vision.
Rangitāne o Wairau	Working with and for each other to ensure a collaborative, centralised approach; tolerant, patient and aspire to keep a balance of strong, enduring relationships.
Ngāti Kuia	Unity within Ngāti Kuia is our strength, our relationships are sustained by Tikanga.
Parininihi ki Waitotara	Belief in collective action with trusted relationships.
Te Māngai Pāho	Collaboration.
Te Pou Matakana	Kōkiritia i roto i te kotahitanga; we progressively act in unity.
Te Pūtahitanga	Kotahitanga is the principle of unity of purpose and direction. It is demonstrated through the achievement of harmony and moving as one. All are encouraged to make a contribution, to have their say and then, together, to reach a consensus. All groups of Te Pūtahitanga will promote harmonious relationships between themselves internally and those key stakeholder relationships externally.
Te Wānanga o Aotearoa	Unity amongst iwi and other ethnicities; standing as one.
Te Wānanga o Raukawa	Kotahitanga values the ethic of working together, with energy and enthusiasm, towards the achievement of common goals. This is developing and maintaining a unity of purpose and direction and avoiding approaches and decisions that lead to division and disharmony.

TIKANGA

Along with kotahitanga, tikanga was the fourth most mentioned concept referred to by 33.8% of iwi and Māori organisations as shown in Figure 9. Throughout the reports and plans of the reviewed iwi and Māori organisations, tikanga is regarded in two respects: as an overarching concept which encompasses all iwi or organisational values, setting the framework through which they are applied; and as a value in itself which concerns integrity and expression of cultural identity.

The recurrence of “our values” and “values” among the definitions in Table 6 speak to tikanga as a guiding framework for iwi and Māori organisations’ actions and outcomes. Iwi and Māori organisations define their tikanga as a set of values and principles which are both inherent in Māori or iwi tribal culture and in alignment with their contemporary aspirations; iwi and Māori organisations implement their tikanga by applying these values in decision-making, strategy, development and everyday conduct across all areas. As stated by a representative iwi authority for Te Arawa iwi, Te Arawa Lakes Trust,

“Our guiding principles and values determine the way we will work, together as an organisation, together with our people and together with our partners and stakeholders. The principles are multi-dimensional in meaning and application and are interrelated and interdependent.”

When considered as a value in itself, the definitions in Table 6 allude to tikanga as Māori or iwi custom and cultural practice which they implement to ensure that they are doing things “the right way”. Regarding tikanga in this way promotes the importance of cultural expression and integrity to iwi and Māori organisations so they are able to cultivate righteous development which holds fast to tradition.

Collectively, tikanga is seen to form the ethical and cultural basis which guides and shapes all iwi and organisational development, affirming the alignment of outcomes with iwi and Māori organisations’ values and aspirations. The significance of tikanga is reiterated by iwi and Māori organisations:

“Tikanga is the foundations upon which we develop and grow.”
-Ngāti Whātua o Kaipara

“...tikanga is integral to the future development of Waikato-Tainui. As the tribe evolves, we must hold fast to our tikanga and kawa.”
-Waikato-Tainui

“Tikanga Māori are fundamental to everything we do...it is essential that tikanga underpin all important decisions we make and guide all of our interactions.”
-Te Māngai Pāho

Figure 9: Iwi and Māori organisation mention of tikanga

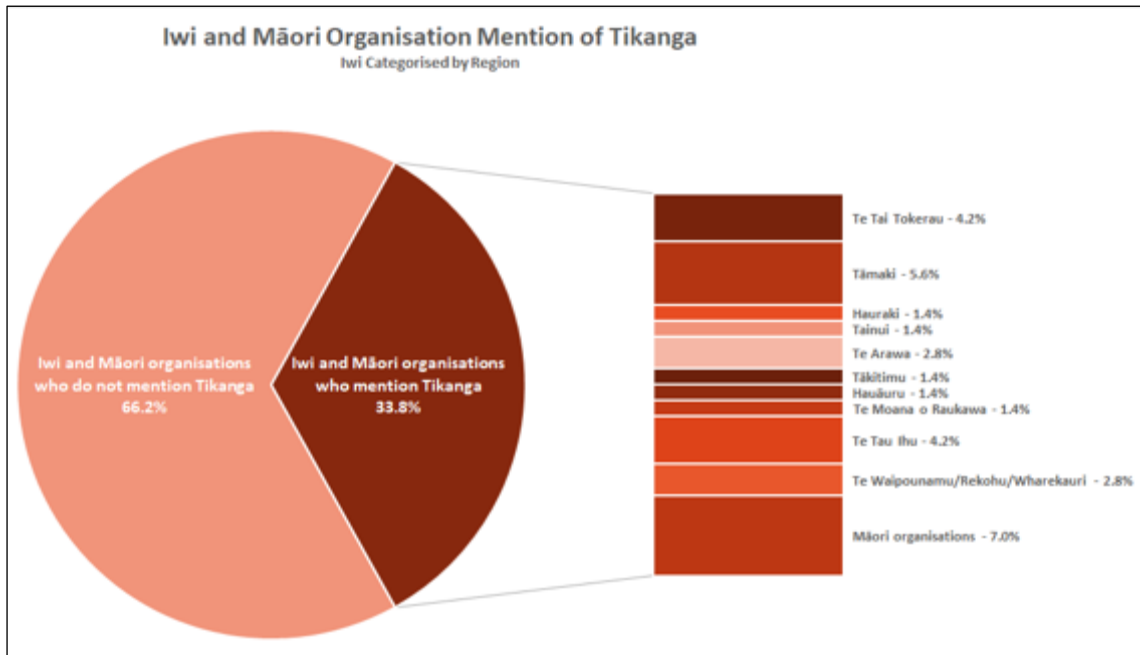


Table 6: Iwi and Māori organisation definitions of tikanga

IWI / MĀORI ORGANISATION	DEFINITION
Ngāi Takoto	Correct procedure, method, plan, reason, custom; the right way of doing things.
Ngāti Kuri	Our values.
Ngāti Whātua o Kaipara	Tradition; guiding framework; the foundations upon which we develop and grow; those values, experiences, traditions and history we will protect, uphold and share so that our people, our culture, our tikanga is continuously thriving.
Ngāti Manuhiri	Our values; our actions are underpinned by our values and principles.
Te Ākitai Waiohū	Acknowledging and supporting the traditional customs of Te Ākitai Waiohū.
Hauraki Māori Trust Board Representative Organisation	Making our decisions with integrity and wisdom.
Waikato-Tainui	Values, integral to the future development of Waikato-Tainui.
Ngāti Tūwharetoa	Pou Tikanga: Ngāti Tūwharetoa live as Tūwharetoa; we capture and maintain our Tūwharetoa mātauranga and are committed to ensuring the sustainability of our marae.
Te Arawa Lakes Trust	Being responsible for our safekeeping and wellbeing of others; provides for a process of what is deemed appropriate for that occasion; Policies and Guiding Principles to maintain safe working environment for all.
Ahuriri Hapū	Values; upholding our cultural practices and doing what is right.

Ngāti Rangī	Kia ū ai ki ngā tikanga - to be duty bound.
Ngāti Toa Rangatira	Values.
Te Ātiawa o Te Waka-a-Māui	Custom, tradition, method or habit; management framework.
Ngāti Koata	Values.
Ngāti Tama ki Te Tau Ihu	The Tama way of doing things which encapsulates our kawa, tangihanga, Kotahitanga, manaakitanga, Uringatanga, Rangatiratanga, Kaitiakitanga.
Ngāi Tahu	Meaning, custom, obligations and conditions; our integrity; upholding our customs, cultural practices and doing what is right. -Ngāi Tahu (our cultural identity and expression) -Ethical and values-based -Accountable and transparent We will strive to ensure that the tikanga of Ngāi Tahu is actioned and acknowledged in all of our outcomes.
Ngāti Mutunga o Wharekauri	Integrity.
Te Pūtahitanga	Consistent with the Māori world view and help us define and maintain Te Pūtahitanga's focus and structure in the delivery of Whanau Ora services to whanau of Te Waipounamu. Core principles for: 1. integrating the Maori world view throughout the whole organisation in thought and practice 2. supporting all representative members to respect the values of the nine iwi partners 3. developing approaches for strengthening understanding of how we interact with each other 4. how we interact with those we employ and the way in which we manaaki employees 5. a framework for the organisation to support various and ongoing development of policies, operational procedures, and organisational structures in relation to achieving our kauapa of Whanau Ora.
Te Rau Matatini	Pou Tikanga: Māori knowledge and values underpin Te Rau Matatini activities and focus.
Te Wānanga o Raukawa	The expression and application of the foundation Kaupapa are the tikanga Māori of this place. The tikanga are the processes, policies, programmes, decisions that grow from the Kaupapa (principles, values, philosophies).
Te Whare Wānanga o Awanuiārangi	Māori custom.

RANGATIRATANGA

Rangatiratanga was the sixth most mentioned concept throughout the reviewed reports and plans, referred to by 29.6% of iwi and Māori organisations as shown in Figure 10. Leadership and self-determination are prevailing themes among the definitions in Table 7.

Rangatiratanga as leadership appears to concern the actions of iwi and Māori organisations and how they are to demonstrate positive, effective authority with honesty and integrity. Definitions which reference leadership describe leadership models which strive to uphold the mana of whānau, hapū and iwi, and support iwi and Māori self-determination.

Rangatiratanga as self-determination appears to concern the affirmation of iwi authority over their resources and confirms their responsibility to their people. Iwi definitions which reference self-determination allude to the development of the capacity of iwi to support themselves, their whānau and hapū in pursuing their aspirations and fostering their individual self-determining potential. Rangatiratanga was also present in some environmental management plans like that of Ngāti Rangitihi, who applied rangatiratanga to assert their inherent responsibilities to the environment and their rights to effective representation in governance.

Collectively, rangatiratanga is seen as a means for modelling effective leadership and expressing self-determination. Ngāti Apa ki te Rā Tō provides an apt embodiment of the consensus:

Rangatiratanga: expression of the attributes of a rangatira - humility, leadership by example, generosity, diplomacy and professionalism; the ability to create and control our destiny; and do what we do with integrity and self-determination.

Figure 10: Iwi and Māori organisation mention of rangatiratanga

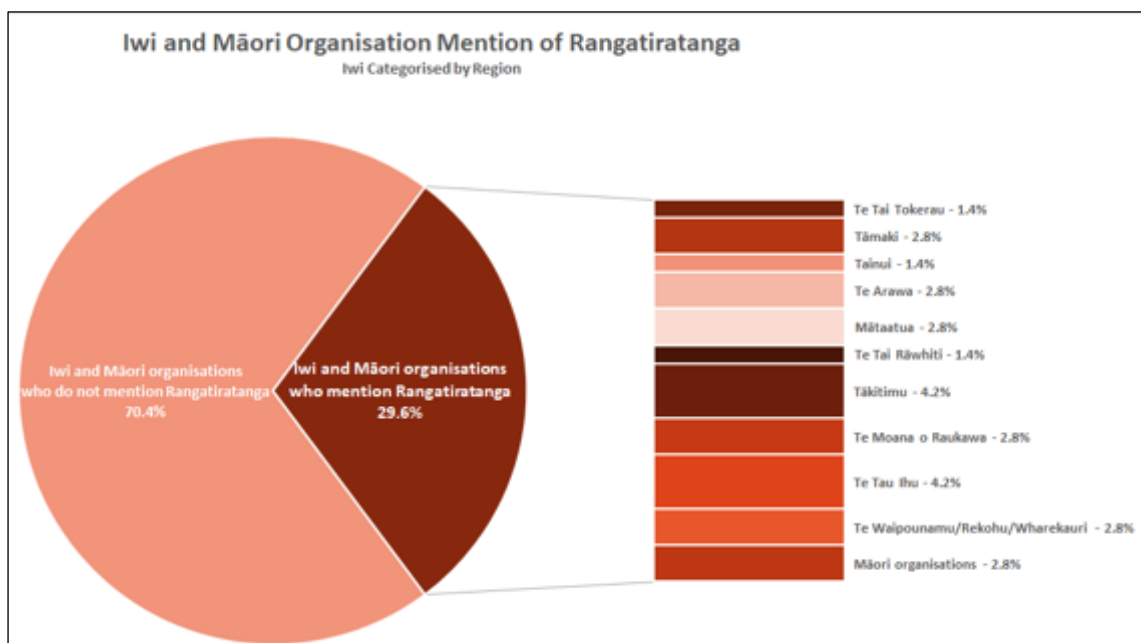


Table 7: Iwi and Māori organisation definitions of rangatiratanga

IWI / MĀORI ORGANISATION	DEFINITION
Whaingaroa	Confirms our authority and responsibility as individuals, whānau, Hapū and iwi to ourselves, others and to the world we live in.
Ngāti Whātua Ōrākei	Leadership; to live and practise positive leadership throughout the hapū - kia whakatinana i ngā āhuatanga tika o te rangatiratanga puta noa te hapū.
Te Ākitai Waiohūa	Recognising the self determination of the people and the protection and preservation of the mana of Te Ākitai Waiohūa.
Te Arawa Lakes Trust	Leadership, Guidance, Direction, Integrity, Honesty; recognition and implementation of values and attributes that build long lasting foundations and can be exercised in a way that has mutual benefit, respect and purpose for all people, now and in the future.
Ngāti Rangitihī	The ability and mandate to make decisions and stick to them.
Ngāti Whare	Demonstrating positive leadership, upholding the mana and chiefly authority of Ngāti Whare.
Whakatōhea	Leadership; taking ownership; acting with dignity and humility; ask for and expect excellence.
Ngāti Porou	R1: Ngati Porou hapu have greater authority, capability and capacity to protect and manage their customary land, marine and freshwater resources. R2: Ngati Porou taurahere have increased capacity to connect with and support Ngati Porou whanau as Ngati Porou. R3: Ngati Porou hapu and whanau have greater capacity to foster and maintain their marae, language and tikanga. R4: Ngati Porou is effectively shaping district council long-term plans, and resource management decision-making within the Ngati Porou rohe. R5: Ngati Porou has an effective partnership with the Crown on social, economic, environmental and cultural priorities for Ngati Porou.
Ngāti Hineuru	We are honest, we have integrity in our mahi, and we work towards Hineuru working by and for Hineuru (mai Hineuru, mo Hineuru).
Ahuriri Hapū	Upholding the Mana of our people in all we do.
Ngāti Raukawa ki te Tonga	We will maintain tino rangatiratanga of our people and the resources which we have received and developed on behalf of Ngāti Raukawa.
Ngāti Toa Rangatira	Visionary and courageous leadership; effective leadership that is innovative, visionary and strategic.
Ngāti Apa ki te Rā Tō	Expression of the attributes of a rangatira - humility, leadership by example, generosity, diplomacy and professionalism; the ability to create and control our destiny; and do what we do with integrity and self-determination.
Rangitāne o Wairau	Acting with honesty, integrity and transparency to enhance the mana of Rangitāne o Wairau; leading with honour, courage and humility to secure a better future for our people.

Ngāi Tahu	<p>Leadership; values-based leadership; self-determination; protecting and enhancing our rights and interests; mana and reputation; upholding the mana of people in all we do, empowering ourselves and those around us and leading by example.</p> <p>We will strive to maintain a high degree of personal integrity and ethical behaviour in all actions and decisions we undertake.</p> <p>Rangatiratanga talks to the ability of our whānau, communities and hapū to pursue their aspirations. A key to us achieving this today is through enhancing the mana of others in the work we do, and in how we act and behave.</p>
Te Pūtahitanga	<p>Rangatiratanga is the expression of the attributes of a rangatira (weaving the people together) including humility, leadership by example, generosity, altruism, diplomacy, and knowledge of benefit to the people.</p> <p>We exemplify rangatiratanga in our organisation, through ‘walking the talk’; following through on commitments made with integrity and honesty.</p> <p>As an organisation funded publicly to deliver Whanau Ora, rangatiratanga is reflected in the promotion of self-determination for Māori, and an expression of the rights defined by Mana Atua, Mana Tupuna and Mana Whenua.</p>
Te Wānanga o Raukawa	<p>Rangatiratanga requires us to behave in a way that attracts favourable comment from others, to the extent that we might be considered to have attributes commonly associated with a rangatira.</p> <p>Rangatiratanga is the expression of the attributes of a rangatira including humility, leadership by example, generosity, altruism, diplomacy and knowledge of benefit to the people. Te Wānanga-o-Raukawa acknowledges the rangatiratanga of individuals, whānau, hapū and iwi in its activities.</p>

ECONOMIC VALUES

The inclusion of economic values in tikanga frameworks and principle structures is the least consistent among iwi. Of the 71 iwi and Māori organisations reviewed, 31% made reference to economic development through Māori concepts in their reports and plans, but only 14.1% included an economic development- or prosperity-related concept in their fundamental values and tikanga frameworks.

Concepts and terms used by the reviewed iwi and Māori organisations to describe economic development and prosperity in their reports and plans are ranked by frequency of use in Figure 11. Of these concepts, whai rawa, ōhanga, tahua, te pūtea and tonūitanga are included in tikanga frameworks; their frequencies are displayed in Figure 12. Figures 11 and 12 show that whai rawa is the prevailing economic value, with 11.3% of the reviewed iwi and Māori organisations making reference to whai rawa and 5.6% applying it as part of their tikanga frameworks. Though ōhanga is the second most prevalent economic value, it is still only referred to by 4.2% of the 71 reviewed iwi and Māori organisations and applied to tikanga frameworks by 2.8%.

Figure 11: Economic development and prosperity terms across 71 iwi and Māori organisations

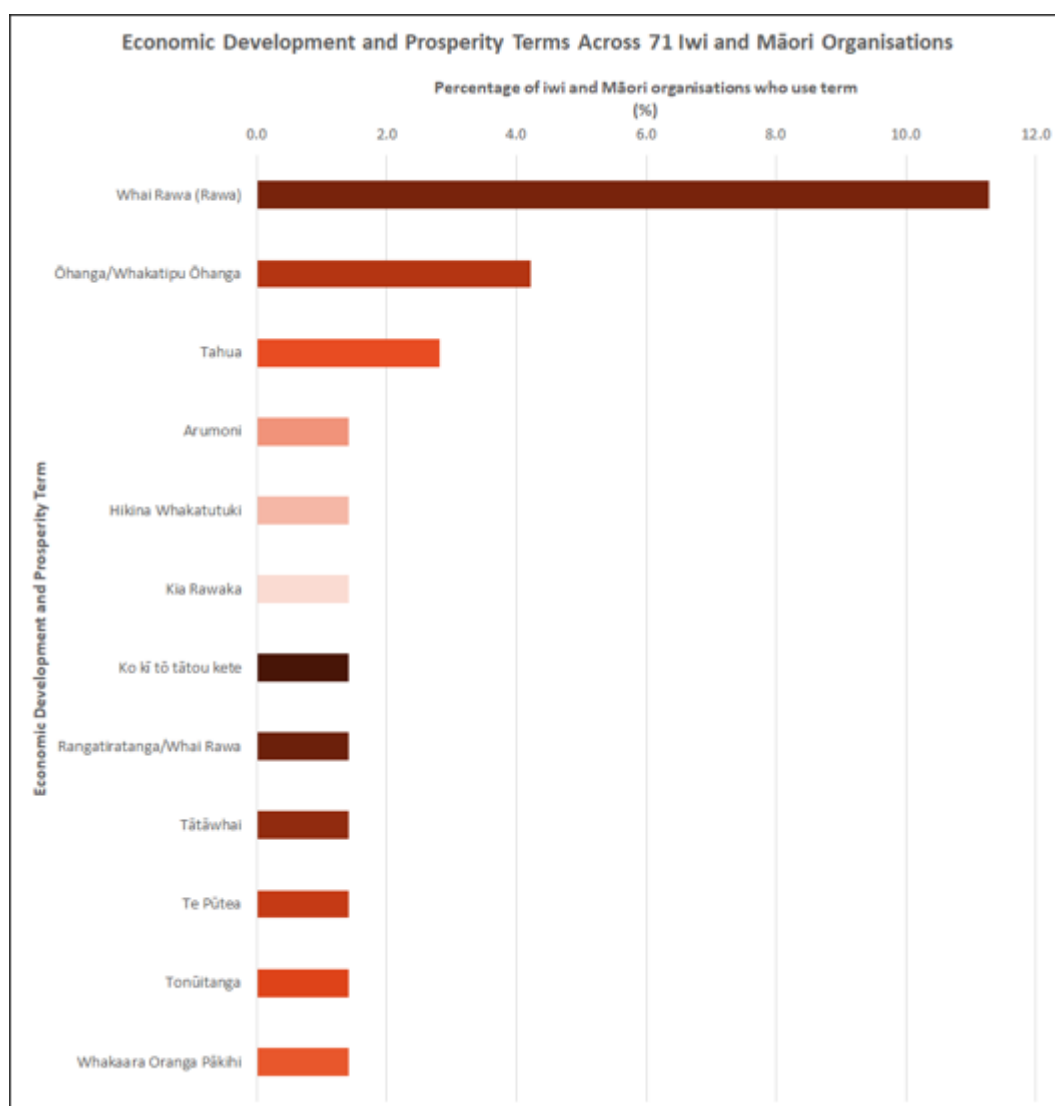
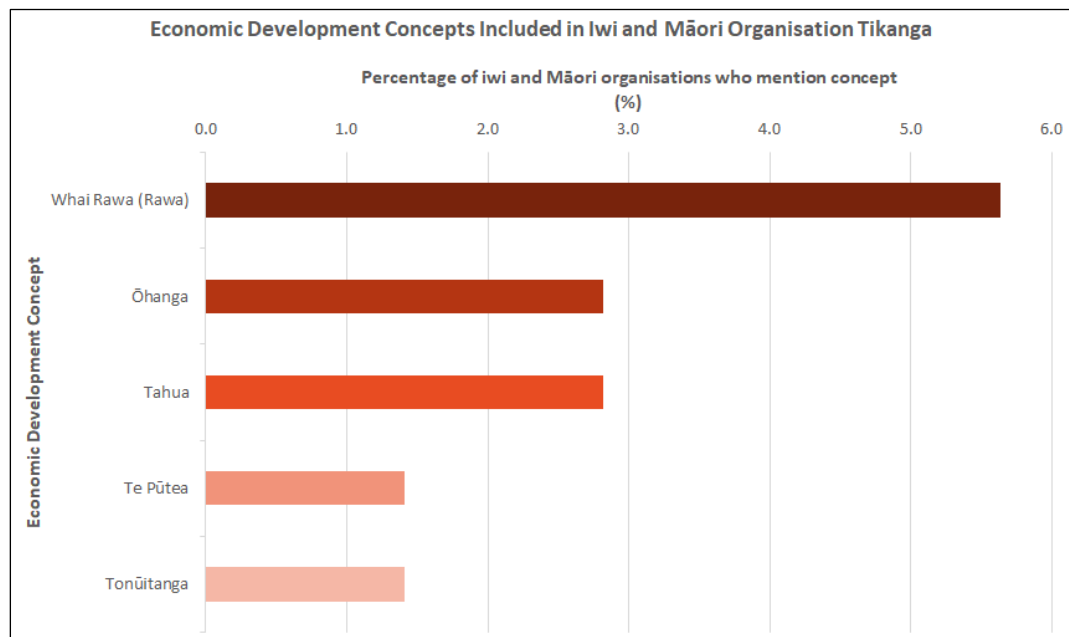


Figure 12: Economic development concepts included in iwi and Māori organisation tikanga



The five most applied economic concepts were found in iwi tikanga frameworks. Their definitions are listed in Table 8. All concepts are defined in terms of fostering prosperous and sustainable economic development, both for whānau as iwi members and for iwi as commercial operations. While the concepts may appear to be indistinguishable in general, it is the allusion to the idea of wealth creation in definitions of whai rawa in particular that provides a subtle point of difference. Wealth creation as an approach to economic development tends to emphasise considering investments beyond the purely financial and further to how they will best benefit all developmental spheres. This is evident in iwi who allude to wealth in their definitions:

“Maaku anoo e hanga tooku nei whare. Ko ngaa poupou o roto, he maahoe, he patatee ko te taahuhu he hiinau. Me whakatupu ki te hua o te rengarenga, me whakapakari ki te hua o te kawariki - I myself shall build my house. The ridge-pole will be of hiinau and the supporting posts of maahoe and patatee. Raise the people with the fruit of the rengarenga, strengthen them with the fruits of the kawariki.” (Taawhiao, Tuukaroto Matutaera Pootatau Te Wherowhero)

...Our role in fulfilling that proverb is to ensure a self-sufficient economic base through commercial enterprise that will support our iwi to prosper...Our TGH vision – kia tupu, kia hua, kia puaawai – makes it clear there is more for us to do than just growing revenue for our iwi.

-Tainui Holdings Group [TGH], Waikato-Tainui

Table 8: Iwi and Māori organisation definitions of five most applied economic concepts

CONCEPT	IWI / MĀORI ORGANISATION	DEFINITION
Whai Rawa	Hauraki Māori Trust Board Representative Organisation	Growing wealth and prosperity.
	Waikato-Tainui	Ngā Tohu Whai Rawa - Wealth Signposts: to enable tribal members and Marae to achieve financial stability and self-reliance through asset growth, sustainability and distribution.
	Ngāti Tūwharetoa	Commerce and Enterprise.
	Tūhoe	Infrastructure and Resources: the aim of the Whairawa unit is to enhance Te Mana Motuhake o Tūhoe through greater economic participation and self-sufficient actions of its Tribal communities and Iwi members. Our livelihoods are regenerative, they reconcile our lifestyles with Tūhoe values, virtue and instinct.
	Ngāti Porou	WR1: Ngati Porou has access to improved infrastructure, information, options and partnerships to achieve higher value use of their lands and resources. WR2: The Ngati Porou economy includes more opportunities for commerce based on IT; and supported by effective R&D. WR3: TRONPnui Group businesses are leading and supporting Ngati Porou workforce & career development initiatives in our region. WR4: The Treaty settlement and other commercial assets held by TRONPnui Group are all generating profits and gains in line with the Group's SIPO (Statement of Investment & Policy Objectives). WR5: TRONPnui Group is increasing the amount of direct funding, and Ngati Poroutanga development initiatives, available to Ngati Porou hapu, taurahere and collectives.
	Ngāti Pāhauwera	Whai Rawa/Rangatiratanga - Economic Prosperity: wealth creation, regionally, nationally and internationally.
	Ngā Rauru Kītahi	Rawa - Economic Sustainability.
	Te Aupōuri	Prosperity: delivering increased financial value to the Rūnanga.
Ōhanga	Ngāti Kahungunu	Te Whakatipu Ōhanga - Economic Development: develop and progress the economic status of Kahungunu whānau, hapū, iwi by continuing to work with our iwi partners to progress and implement the Ngāti Kahungunu Economic Development Strategy.
	Ngāti Toa Rangatira	Our prosperity: growing a sustainable economic base.
Tahua	Rangitāne o Wairau	Our economy: to provide for current and intergenerational economic advancement to support a prosperous, thriving and commercially sound operation.
	Ngāi Tahu	Creating long-term value: management of the pūtea is sustainable across generations.

Te Pūtea	Te Ātiawa o Te Waka-a-Māui	Economic development: a sustainable economic base to meet the needs and aspirations of Te Ātiawa.
Tonūitanga	Ngāti Tama ki te Tau Ihu	Prosperity: to develop and provide resources, infrastructure, market, and economic opportunity to sustain Ngāti Tama to achieve its mission.

Though Māori economic values are the least developed as part of tikanga frameworks, iwi and Māori organisations consistently recognise economic development as pivotal in enhancing their capacity to pursue their aspirations and cater to the needs of whānau.

Realising the economic potential of Ngāti Manuhiri will help forge a pathway for increased capability to realise the aspirations of Ngāti Manuhiri. . .The success of our commercial growth is integral to investing in and delivering on our tribal aspirations and needs.
-Ngāti Manuhiri

Realising wealth and self-determination for Ngāpuhi through sustainable economic growth and development. . .With astute governance Ngāpuhi will hold a robust commercial investment portfolio, which will to the best of its ability cater equitably for current and future generations of Ngāpuhi.
-Ngāpuhi

Arumoni – (Commercial) recognises the interconnectedness between mātauranga Māori, the strength of communities and the economic wellbeing of all New Zealanders. Enhancing mātauranga Māori helps strengthen our communities which, in turn, produces economic benefits and wellbeing for all New Zealanders. Success in these areas enables Te Wānanga o Aotearoa to add value to the Government’s investment in our organisation, which is manifested in the economic advancement of our tauira, their whānau and Aotearoa.
-Te Wānanga o Aotearoa

All iwi and Māori organisations regardless of population, scale and asset base size strive to advance their economic outcomes in the best interest of their whānau and the communities they serve. Economic development is therefore not an isolated commercial pursuit, but an integrated endeavour which supports the increase in wealth across all forms of capital.

APPENDIX THREE—LITERATURE REVIEW

This report was completed during the development of Version 1.0, to deepen the academic foundation for the terms included in the model.

Introduction

This document consolidates academic commentary on the key concepts in the draft tikanga framework.

It is structured according to each of the key concepts:

- waiora
- ōhanga
- manaakitanga
- kaitiakitanga
- whānaungatanga

Waiora (Well-being)

Summary

The term waiora is most frequently used to refer to “wellness” or “wellbeing”. It has been used for a variety of purposes, primarily in the context of health and wellness. Waiora is a common term for use in health models and it has also been utilised by programmes and initiatives focused on wellbeing. A secondary use of waiora was in relation to the environment and the link to wellness.

Definitions and Use

The term waiora has been defined as “health, soundness” or “well-being”.⁶ Although as with many Māori concepts it does not translate neatly into English and “a simple translation of Māori terms into English cannot convey the intricacies of the webs of meaning within which the terms are embedded in Te Ao Māori.”⁷

⁶ H. W. Williams, "Dictionary of the Māori Language," (Wellington: GP Print, 1971). Rachael Caroline Harris, "The Changing Face of Co-Governance in New Zealand: How Are Ngāi Tahu and Ngāi Tūhoe Promoting the Interests of Their People through Power-Sharing Arrangements in Resource Management?" (University of Canterbury, 2015), 17.

[another]

⁷ Catherine Maarie Amohia Love and Rangimarie Rose Pere, "Extensions on Te Wheke," in *Working Papers* (Lower Hutt: Open Polytechnic of New Zealand 2004), 3.

Explanations that derive from ancestral knowledge translate waiora “rainwater” which was “the most pure” and was used for drinking and “ritualistic purposes”.⁸ In this sense, “the symbolic properties of water were elevated to being at least as important as physical attributes.”⁹ Mason Durie describes a genealogy of waiora, locating it within ngā kōrero tuku iho as the:

the spiritual and physical expression of Ranginui’s (sky father) long desire to be reunited with Papatūānuku” and it is the “[c]ontact with Papatūānuku [that] gives it the purity as water for human consumption for ritual.”¹⁰

Related to this understanding is that it also “refers to the seed of life” and “incorporates the foundations of life and existence and the total well-being and development of people.”¹¹ Manuka Henare in his paper for the Royal Commission on Social Policy described it as “the source of life, the potential to give life, sustain well-being and counteract evil.”¹²

Waiora is most often used in the context of health and wellness. For instance, it has been defined as “total well-being (traditionally the seed of life)” and is frequently used in relation to the “spiritual, mental and physical well-being [of] individuals, whānau, hapū and iwi”.¹³ In the Proceedings of the New Zealand Population Health Congress, the connection between waiora and wellness was explained as follows: ¹⁴

Essentially health and wellbeing were associated with the natural environment and the ways in which human populations were linked to the earth, the sky, to each other, to the past and to a bright future. Māori synonyms for health have similar derivations: waiora, water and health; hauora, the elements and health; toiora, flora and health.

Waiora is used in Māori models of health. Stephanie Palmer’s *Hōmai te Waiora ki Ahau*, a tool for measuring Māori wellbeing, posits waiora as well-being. Her tool describes 12 components, including tinana, mauri, te ao tawhito and whenua, that contribute to well-being. In Rangimarie Rose Pere’s Te Wheke model of health¹⁵, waiora represents “total well-being for the individual and the family”.¹⁶ The eight

⁸ Mason Durie, *Whaiora: Māori Health Development* (Auckland: Oxford University Press, 1996), 10. Te Maire Tau et al., *Te Whakatau Kaupapa: Ngai Tahu Resource Management Strategy for the Canterbury Region* (Wellington: Aoraki Press, 1992), 4.16.

⁹ Durie, 10.

¹⁰ H. Came et al., *Connecting Communities, Policy and Science: Proceedings of the New Zealand Population Health Congress*, (Auckland Public Health Association of New Zealand, 2014). 149.

¹¹ Love and Pere, 3.

¹² M. Henare, "Nga Tikanga Me Nga Ritenga O Te Ao Māori: Standards and Foundations of Māori Society," *Royal Commission on Social Policy Future Directions* 3, no. 1 (1988): 34.

¹³ Love and Pere, iii. Jeanette Berman et al., "He Mauri, He Māori: Te Iho, Te Moemoea, Te Timatanga Ō Mātou Journey into Te Ao Tūroa (the World in Front of Us) in Educational," *Psychology Aotearoa* 7, no. 2 (2015): 104.

¹⁴ Came et al. 36.

¹⁵ Erena Kara et al., "Developing a Kaupapa Māori Framework for Whānau Ora," *AlterNative: An International Journal of Indigenous Peoples* 7, no. 2 (2011): 102-03.

¹⁶ Durie, 74.

Love and Pere.

tentacles of the octopus are intertwined and all are required to “attain waiora or total well-being.”¹⁷

The head and body of the wheke represent the whānau unit, the eyes represent waiora—the essential ingredient of life which, when blessed, is able to heal the body, mind and spirit—and the eight tentacles represent eight dimensions of health: wairuatanga (spiritual), tinana (physical), hinengaro (mental), whānaungatanga (relationships), mana ake (uniqueness), mauri (vitality), hā a koro mā, akui mā (inspiration from ancestors) and whatumanawa (emotional).

In this model, waiora represents “total well-being for the individual and the family”.¹⁸ The eight tentacles of the octopus are intertwined and all are required to “attain waiora or total well-being.”¹⁹

The term waiora has often been utilised by programmes and initiatives centred on health and wellness. For example the Waiora initiative based in Auckland in the 1980s was set up to “encourage Māori youth to identify with positive Māori cultural values as a way of enhancing self-esteem and adopting relevant, healthy lifestyles.”²⁰

Waiora is used in one of the Healthier Lives research projects, as part of the National Science Challenges “He Pikinga Waiora [Enhancing Wellbeing]”.²¹ The name was derived from the whakataukī “He oranga, he pikinga waiora”, which “refers to the relationship between positive feelings and a sense of self-worth, key aspects of well-being.”²² The research project focuses on reducing health inequalities and achieving health equity for Māori.

The other key use of waiora that emerged from the literature was in relation to the environment. Mason Durie wrote of waiora as “environmental protection” and “one of the four tasks of health as named in Te Pae Māhutonga model of Māori health promotion”.²³ In this understanding waiora “is linked more specifically to the natural world and includes a spiritual element that connects human wellness with cosmic, terrestrial and water environments.”²⁴ Waiora according to this definition is still related to wellness, but with a focus on the environment and how this informs wellness.

Waiora extends to mean “spirituality” in relation to the environment. For example, “waiora (spirituality)” was described as one of the “guiding principles” for the “co-governance and co-management structures” for the Waipa River.²⁵

¹⁷ .love and pere 4 Came et al. 153.

¹⁸ Durie, 74.

Love and Pere.

¹⁹ .love and pere 4 Came et al. 153.

²⁰ Durie, 56.

²¹ John Oetzel et al., "Implementation Framework for Chronic Disease Intervention Effectiveness in Māori and Other Indigenous Communities," *Globalization and Health* 13, no. 69 (2017): 2.

²² Ibid.

²³ Mason Durie, *Ngā Kāhui Pou: Launching Māori Futures* (Wellington: Huia 2003), 342. *Ngā Tini Whetū: Navigating Māori Futures* (Auckland: Huia 2011), 240.

²⁴ *Ngā Tini Whetū: Navigating Māori Futures*, 240.

²⁵ Harris, 31.

Alternative Terms

There were a few alternative terms for waiora that emerged from the literature; “whaiora, toiora, koiora, mauriora, and oranga.”²⁶ These terms are analogous or extend Māori concepts of health. Garth Harmsworth defined “Ora, Waiora, and Hauora” as “Health” and “Waioratanga” as “soundness, quality”.²⁷

In Durie’s Te Pae Mahutonga model the various terms are used to denote different but related concepts: ²⁸

The four central stars represent: mauriora (access to the Māori world), waiora (environmental protection), toiora (healthy lifestyles) and te oranga (participation in society).

The alternative term that emerged most frequently was “hauora.”²⁹ Hauora has been used widely to mean “health”: ³⁰

General interpretations of ‘hauora’ pertain to health and well-being. It is a holistic notion that ... has become synonymous with Durie’s “Whare Tapa Whā” [model] consisting of: the hinengaro (mental state of mind); tinana (physical body); the wairua (spiritual state of being); and the whānau or the support system that is the family.

Ōhanga & Whairawa (Prosperity)

Summary

There is a smaller body of literature regarding the terms ōhanga and whairawa. Both terms are used primarily in relation to economics and Māori economy, and reflect the emergent focus on Māori economic development. There are minimal examples of both terms and where they were utilised they were employed in titles and project names. No alternative terms emerged in the literature.

Definitions and Use

²⁶ Sharyn Heaton, "The Co-Opting of Hauora into Curricula," *Curriculum Matters* 7 (2011): 104.

²⁷ Garth Harmsworth, "Report on the Incorporation of Traditional Values/Tikanga into Contemporary Māori Business Organisation and Process," (Palmerston North: Landcare Research 2005), 17.

²⁸ Kara et al., 103.

²⁹ Heaton, 104.

³⁰ Te Rina Warren, Justina Webster, and Dylan Kiriona, "Thru the Looking Glass - Rangatahi Research Traditions," in *Mātauranga Taketake: Traditional Knowledge Indigenous Indicators of Well-Being: Perspectives, Practices, Solutions* ed. J.S. Te Rito (Wellington: Ngā Pae o te Māramatanga: The National Institute of Research Excellence for Māori Development and Advancement, 2006), 195.

The term ōhanga has been defined as “economics, economic, economy”. It is also translated as analogous to kōhanga, as “nest”.³¹

The key use of “ōhanga” in the literature was in reference to the Māori economy and it is often used as a title or name for a project. For instance, the annual trends and insight report on Te Ao Māori published by law firm Chapman Tripp, includes a section entitled ‘Te Ōhanga Māori/The Māori economy’.³²

The term was employed in 1999 for the Hui Ōhanga³³ conference on Māori business and economic development. In the Māori Economic Development: Te Ōhanga Whanaketanga Māori report the term ōhanga was used as follows: ³⁴

The normal structure for holding and managing commercial assets is the limited liability company, as defined in the Companies Act. Importantly, this model allows for shares to be traded and board and management accountabilities to be clearly defined. These features could usefully form the basis of a new Māori commercial entity option (ōhanga), while maintaining the guardian relationship Māori have with their whenua.

In Te Pae Tawhiti: Manawatū-Whanganui Māori Economic Development Strategy 2016-2040 the term “Whai ōhanga” was used to mean “Entrepreneurship and innovation.”³⁵ The report also used the phrase “Te Ōhanga Whanaketanga Māori: Māori Economic Development” for a section that “[outlined...] how Māori economic development intersects with regional growth in this rohe.”³⁶ The term was explained as: ³⁷

a development priority that recognises the contribution that entrepreneurs and small and medium enterprises make to the Māori economy in Manawatū-Whanganui. A range of Māori entrepreneurs, innovators and enterprise owner-operators are already actively engaged in commercialising new technologies, managing successful small enterprises, and supporting Māori entrepreneurs to flourish. Encouraging entrepreneurship, innovation and assistance for iwi and Māori is also about celebrating success. Māori business awards like those organised by Te Arahanga o Ngā Iwi in Ōtaki (Luke, 2014) and Te Manu Atatu, the Whanganui Māori business network (set to host its first awards in 2016) are examples of this.

A project entitled ‘Key Māori values strengthen the mapping of forest ecosystem services’ found that the four most frequently identified values were “Mauri (life force), mahinga kai (food procurement), oranga (human well-being) and te ohanga whai rawa

³¹ Williams. "Māori Dictionary Online," <http://maoridictionary.co.nz/>.

³² "Te Ao Māori - Trends and Insights ", (Chapman Tripp 2017).

³³ "Māori Economic Development: Te Ōhanga Whanaketanga Māori," (Wellington: NZ Institute of Economic Research
Te Puni Kōkiri, 2003), 47.

³⁴ Ibid., 97.

³⁵ Jason Paul Mika et al., "Te Pae Tawhiti: Manawatū-Whanganui Māori Economic Development Strategy 2016-2040," (Māori Economic Strategy Group (MESG)), 8.

³⁶ Ibid.

³⁷ Ibid., 82.

(economic development)".³⁸ The definition was also given as "economic development and livelihoods" later in the same article.³⁹

Whairawa is defined as to "be rich, wealthy" by way of possessing resources, and is primarily used in regards to the Māori economy.⁴⁰ The most prominent use of whairawa in the literature is similar to that of ōhanga, and it is mainly used to as a label for various programmes and institutions. For instance, Whai Rawa is the name of Te Rūnanga o Ngāi Tahu's iwi savings scheme.⁴¹

The term Whai Rawa is also used by Ngā Pae o te Māramatanga as a name for their Māori Economy research programme.⁴² This programme is focussed on: ⁴³

the diverse economies of Māori small to medium sized enterprises (SMEs) [and] both acknowledges and describes the diverse modes of Māori economies that are grounded in conceptions of identity, landscape and socio-historical experiences and exist today in the modern world.

Alternative Terms

There were no alternative terms to emerge from the literature.

Manaakitanga (Care/Reciprocity)

Summary

The concept of manaakitanga in the literature generally denotes "hospitality". However, a number of works highlighted that this is an oversimplification and it is a much more complex term. As put by Hirini Moko Mead the "principle and the values attached to manaakitanga are held to be very important and underpin all tikanga Māori."⁴⁴

In the literature manaakitanga is associated with the values that describe an ethic of care, reciprocity, relationships, nurturing, and collaboration. As these values imply, manaakitanga has multiple applications including within the education sector and to

³⁸ Phil O'B. Lyver et al., "Key Māori Values Strengthen the Mapping of Forest Ecosystem Services," *Ecosystem Services* 27 (2017): 92.

³⁹ *Ibid.*, 97.

⁴⁰ "Māori Dictionary Online".

⁴¹ "Ngāi Tahu Whairawa," <https://whairawa.com/what-is-whai-rawa/>.

⁴² Maria Amoamo, Diane Ruwhiu, and Lynette Carter, "Framing the Māori Economy: The Complex Business of Māori Business," *MAI Journal* 7, no. 1 (2018): 67.

⁴³ *Ibid.*

⁴⁴ Hirini Moko Mead, *Tikanga Māori: Living by Māori Values*, Revised ed. (Wellington: Huia Publishers, 2016), 378.

a lesser extent in relation to the Māori economy and businesses. Manaakitanga was also identified in Durie's whānau wellbeing model.

Definitions and use

Manaakitanga is translated to mean 'hospitality' and "kindness, generosity, support – the process of showing respect, generosity and care for others."⁴⁵ The definition provided in Williams' *Dictionary of the Maori Language* is similar: "*Show respect or kindness to, entertain.*"⁴⁶ John C. Moorfield defined "manaaki (-tia)" as "to support, take care of, give hospitality to".⁴⁷ As Neil et al., caution, manaakitanga is more complex than simply "hospitality" and it "is severely devalued by limiting its translation to mere 'hospitality', as defined by many Pākehā and academics."⁴⁸ Definitions are elevated when the association with mana is made, as the term 'manaaki' "is derived from the power of the word as in mana-ā-ki" and in *Tikanga Whakaaro* it is used "to mean express love and hospitality towards people."⁴⁹

Mason Durie provided an explanation of the link between mana and manaaki: "Manaakitanga is the process whereby mana (power, authority) is translated into actions of generosity."⁵⁰ This link was also described as: "Reciprocity is at the heart of *manaakitanga*, and rests upon a precept that being of service enhances the *mana* of others; *mana* is the ethic of power, authority and the common good..."⁵¹

Expanding on these definitions, Hope Tupara described manaakitanga as: ⁵²

A multi layered concept that is often translated to mean "hospitality" or "to be hospitable." Such a definition is far too narrow. Manaakitanga derives from two words "mana" and "aki." Mana is a condition that essentially holds every phenomenon in the highest regard. Aki means to uphold or support. By extending manaakitanga, one is essentially holding up another in high regard, and to do so requires actions and attitudes that bestow upon them qualities like respect, humility, kindness, and honesty. Actions that denigrate someone do not constitute the notion of manaakitanga. Manaakitanga is concerned with the preservation of collective and individual.

Hirini Moko Mead provides an extensive description of manaakitanga in his work *Tikanga Māori*, describing how manaakitanga is positioned as a value and a practice that is integrated across all tikanga Māori, as follows: ⁵³

⁴⁵ Hirini Moko Mead, *Tikanga Māori: Living by Māori Values*, Revised ed. (Wellington: Huia Publishers, 2016), 394. Williams. Love and Pere, iii.

⁴⁶ Williams.

⁴⁷ John C. Moorfield, *Ngā Kupu Me Ngā Tikanga* (Auckland: Pearson Education New Zealand, 2000), 72.

⁴⁸ Lindsay Neill, David Williamson, and Tracy Berno, "Manaakitanga and Māori Food: Theoretical Perspectives of Advancement," *Locale: The Australasian-Pacific Journal of Regional Food Studies* 5 (2015): 90-91.

⁴⁹ Cleve Barlow, *Tikanga Whakaaro: Key Concepts in Māori Culture* (Auckland Oxford University Press 1996), 63.

⁵⁰ Mason Durie, *Mauri Ora: The Dynamics of Māori Health* (Auckland Oxford University Press, 2001), 83.

⁵¹ Chellie Spiller et al., "Relational Well-Being and Wealth: Māori Businesses and an Ethic of Care," *Journal of Business Ethics* 98, no. 1 (2011): 161.

⁵² Hope Tupara, "Ethics and Health Research: Decision Making in Aotearoa New Zealand," *AJOB Primary Research* 3, no. 4 (2012): 48.

⁵³ Mead, 378.

All tikanga are underpinned by the high value placed upon manaakitanga – nurturing relationships, looking after people, and being very careful about how others are treated.

Another very important principle is that of manaakitanga, or hospitality. As already noted, a high value is placed upon manaakitanga. The principle or tikanga of manaakitanga applies to all social occasions when tangata whenua are put into the role of looking after guests. ... While manaakitanga is closely linked to the provision of food and lodging it is wider in its implications. ...

Here Moko Mead highlights the hospitality aspect of manaakitanga, while also implying that it is more complex than simply “hospitality”.⁵⁴

The principle and the values attached to manaakitanga are held to be very important and underpin all tikanga Māori. Manaakitanga focuses on positive human behaviour and encourages people to rise above their personal attitudes and feelings towards others and towards the issues they believe in. Being hospitable and looking after one’s visitors is given priority. The aim is to nurture relationships and as far as possible to respect the mana of other people no matter what their standing in society might be. The value is often expressed as ‘acting like a rangatira’. Such a person is prepared to hear about the other arguments relating to any particular issue.

The term manaakitanga refers to relationships and collaboration. This is because it is a key value that guides interactions in Te Ao Māori: “There are associated rights, duties and responsibilities for each group, and the formalities of marae encounters ensure that this interaction happens in a mutually understood fashion”.⁵⁵ One explanation of this understanding of manaakitanga is:⁵⁶

Manaakitanga is a core concept for understanding how Māori practice being in relationship with others and entails tangata whenua showing hospitality, respect, kindness, care, generosity and aroha towards manuhiri (Marsden 1975; Metge 1995; Jenkins 2000; Ritchie 1992). Manaakitanga is ‘reciprocal, unqualified caring’ (Ritchie 1992: 75), which is grounded in maintaining and enhancing mana. When demonstrated it not only elevates the mana of the tangata whenua, but also shows honour and respect for the manuhiri, thereby elevating their mana (Ritchie 1992). In the process, the actors and also the relationship are enhanced in physical and spiritual ways; this is not limited to human encounters (Patterson 1992).

For example the Ngā Pae o Rangitikei collective utilises the value of manaakitanga which is interpreted as:⁵⁷

Manaakitanga: that collaboration is key where support between hapū, iwi and marae can positively advance the aspirations of the collective

⁵⁴ Ibid.

⁵⁵ Bronwyn Campbell, “Te Tiriti O Waitangi: A Blueprint for the Future,” in *Mana Tangata: Politics of Empowerment*, ed. Huia Tomlins-Jahnke and Malcolm Mulholland (Wellington: Huia Publishers, 2011), 58.

⁵⁶ Ibid.

⁵⁷ Te Rina Warren, “Nga Pae O Rangitikei — a Model for Collective Hapu/Iwi Action?,” in *Māori and the Environment: Kaitiaki*, ed. Rachael Selby, Pataka Moore, and Malcolm Mulholland (Wellington: Huia Publishers, 2010), 192.

Manaakitanga is used as a concept in research methodologies and the education sector: ⁵⁸

In any education setting manaakitanga is essential. Kura Kaupapa Māori (Schools with Māori epistemological orientation), Kohanga Reo (Indigenous language nests), Wharekura (Secondary schools) and Whare Wānanga (Indigenous tertiary institutions) are underpinned with this principle.

It has been described as “developing an ethic of care for students”.⁵⁹ For instance Te Whare Wānanga gave manaakitanga as one of their values explaining it as: ⁶⁰

Manaakitanga acknowledges our responsibility to give at all times with generosity and respect, and in a manner that is consistent with enhancing the wairua and mana (pride) of past, present and future. It is grounded in working with and for each other in the spirit of reciprocity and demands a high standard of behaviour toward each other.

Mason Durie’s whānau well-being model “defines wellbeing in terms of the collective capacity of whānau to perform six key tasks within their historical scope and influence” and manaakitanga is defined as “the capacity to care for whānau members.”⁶¹ Durie describes how manaaki operates amongst whānau, writing:⁶²

The capacity to care, manaakitia, is a critical role for whānau. Unless a whānau can care for the young and the old, for those who are sick or disabled, and for those who are temporarily out of pocket, then a fundamental purpose of the whānau has been lost

In the 2017 Te Ao Māori report manaakitanga was employed in the context of the Māori economy.⁶³

Māori-owned businesses are unique in that they are driven not only by financial outcomes but by principles of kaitiakitanga (responsibility), manaakitanga (supporting people) and taonga tuku iho mō ngā uri whakatipu (guardianship of resources for future generations).

It has also been used as a concept in Māori entrepreneurship and relationships with Māori entrepreneurs. In an article on the use of traditional Māori values by Māori entrepreneurs “one of the consultants agreed emphatically that whānaungatanga,

⁵⁸ Monte Himona Aranga and Sheryl Lee Ferguson, "Emancipation of the Dispossessed through Education," in *Education and Development Conference* (Bangkok 2016).

⁵⁹ Macfarlane 2004 referenced in: Gareth Sutton, "Extracurricular Engagement and the Effects on Teacherstudent Educational Relationship," *Journal of Initial Teacher Inquiry* 1 (2015).

⁶⁰ Te Whare Wānanga Prospectus, 2016, referenced in: Aranga and Ferguson.

⁶¹ Durie, 2006, Referenced in: Tahu Kukutai, Andrew Sporle, and Roskrige, "Subjective Whānau Wellbeing in Te Kupenga," (Wellington: Social Policy Evaluation and Research Unit (Superu), 2017), 18.

⁶² Durie, *Ngā Kāhui Pou: Launching Māori Futures*, 23.

⁶³ "Te Ao Māori - Trends and Insights ", 5.

manaakitanga and aroha were essential to his business relationships with iwi/hapū and Māori individuals.”⁶⁴

Although it has been used in relation to the economy it has been noted that “the essence of manaakitanga is not focused on commercial imperatives, but rather holistic care”.⁶⁵

Another of the other key uses to emerge from the literature was in relation to the environment and the term “extends to care that is taken to manage and protect resources.”⁶⁶ The expansion of the term to “the protection of our environments” has even led to the concept of manaakitanga being used as a “framework when envisaging a tika system for immigration.”⁶⁷

Manaakitanga has been utilised as a principle in approaches and programmes focused on enhancing well-being.⁶⁸

An exemplar is the ‘Four wellbeings’ approach that underpins the Māori Plan for Tāmaki Makaurau, developed by the Independent Māori Statutory Board (IMSB) (Independent Māori Statutory Board 2012). The plan presents a wellbeing framework anchored around four wellbeing domains – cultural, social, economic and environmental – to inform local government planning and policy legislation.

In this approach, manaakitanga was interpreted as to “improve the quality of life.”⁶⁹

Alternative Terms

No alternative terms were used frequently in the literature.

Kaitiakitanga (Intergenerational/Sustainability)

Summary

There was a wealth of literature that discussed the term kaitiakitanga and it has been used in a variety of ways. Primarily, it has been associated with the environment and

⁶⁴ Virginia Warriner, "The Importance of Traditional Māori Values for Necessity and Opportunity: Māori Entrepreneurs – Iwi-Based and Individually Owned," in *International Handbook of Research on Indigenous Entrepreneurship*, ed. L.P. Dana (Edward Elgar Publishing 2007), 562.

⁶⁵ Neill, Williamson, and Berno, 86.

⁶⁶ T. Kukutai and A. Rata, "From Mainstream to Manaaki: Indigenising Our Approach to Immigration," in *Fair Borders? Migration Policy in the Twenty-First Century*, ed. D. Hall (Wellington: Bridget Williams Books, 2017), 40.

⁶⁷ *Ibid.*, 41.

⁶⁸ Kukutai, Sporle, and Roskrug, 17.

⁶⁹ *Ibid.*

sustainability and is taken to mean “guardianship.” It has strong connotations of responsibility and obligation. A key feature of kaitiakitanga is its’ intergenerational nature, the responsibility is passed down through the generations. Kaitiakitanga has been linked to the concept of self-determination throughout the literature.

It has been given effect in various legislation, the most frequently referred to were the Resource Management Act 1991 and Te Ture Whenua Māori Act 1993. Alongside this, kaitiakitanga has been employed in the social and cultural spheres, and to a lesser extent in relation to the economy.

Definitions and use

The term kaitiakitanga is most often used in relation to the environment. It has been defined as “guardianship, stewardship, trusteeship, trustee” and “stewardship and protection, often used in relation to natural resources.”⁷⁰

Literal interpretations stem from the core word tiaki meaning 'to care for, guard, protect, to keep watch over and shelter' (Marsden and Henare 1992), hence kaitiakitanga meaning trusteeship and guardianship. Kai is a generic term and when applied to tiaki as a prefix, it has a literal translation meaning 'caretaker, guardian, conservator, or trustee'.

Merata Kawharu describes kaitiakitanga through the pathway towards resource management:⁷¹

Kaitiakitanga should be defined not only as 'guardianship' as has been emphasised by the Crown, local government and some Māori, but also as 'resource management'. Kaitiakitanga embraces social and environmental dimensions. Human, material and non-material elements are all to be kept in balance. Current use of kaitiakitanga has tended to emphasise conservation and protection.

It has often been referred to as an “institution” for example: ⁷²

This discourse is then linked to opportunities for enhancing the mana whenua or authority of hapū through an increased recognition of indigenous rights and the recovery of the institution of kaitiakitanga.

Kaitiaki is defined as “guard, guardian, caretaker” and “trustee, minder, guard”.⁷³ Some definitions retain a traditional perspective of kaitiaki “guardian spirits are left

⁷⁰ "Māori Dictionary Online". Harris, 64.

⁷¹ Merata Kawharu, "Kaitiakitanga: A Māori Anthropological Perspective of the Māori Socio-Environmental Ethic of Resource Management," *The Journal of the Polynesian Society* 109, no. 4 (2000): 349.

⁷² Margaret Forster, "Kaitiakitanga: A Māori Environmental Ethic," in *Mana Tangata: Politics of Empowerment*, ed. Huia Tomlins-Jahnke and Malcolm Mulholland (Wellington: Huia Publishers, 2011), 222.

⁷³ Love and Pere, iii.

behind by deceased ancestors to watch over their descendants and to protect sacred places.”⁷⁴ While it is often used as “a human function, it was also creatures, and natural features, who embodied kaitiaki – who were, themselves, the guardians.”⁷⁵ McCully Matiu provided insight into the terms kaitiaki and kaitiakitanga: ⁷⁶

Kaitiakitanga is the role played by kaitiaki. Traditionally, kaitiaki are the many spiritual assistants of the gods, including the spirits of deceased ancestors, who were the spiritual minders of the elements of the natural world. All the elements of the natural world, the sky father and earth mother and their offspring the seas, sky, forests and birds, food crops, winds, rain and storms, volcanic activity, as well as people and wars are descended from a common ancestor, the supreme god These elements, which are the worlds natural resources, are often referred to as taonga, that is, items which are greatly treasured and respected. In Māori cultural terms, all natural, and physical elements of the world are related to each other, and each is controlled and directed by the numerous spiritual assistants of the gods.

This quote highlights the need to “incorporate the spiritual as well as physical responsibilities of tangata whenua* and relate to the mana not only of tangata whenua, but also of the gods, the land and the sea” when interpreting kaitiakitanga.⁷⁷

As explained by Carwyn Jones:⁷⁸

The way in which kaitiakitanga is currently used has quite recent origins even though the root word, kaitiaki (guardian), is clearly a traditional concept with a long history. Kaitiakitanga has become a central concept in environmental law to express the Māori interest in resource management decisions.

This idea was also expressed by Carmen Kirkwood:⁷⁹

Kaitiaki is a big word. It encompasses atua, tapu, mana. It involves whakapapa and tika; to know 'kaitiaki' is to know the Māori world. Everybody on this planet has a role to play as a guardian. But if you use the word kaitiaki, that person must be Māori because of the depth and meaning of the word, and the responsibilities that go with it. The reason is that to be a kaitiaki means looking after one's own blood and bones - literally. One's whānaunga and tupuna include the plants and animals, rocks and trees. We are all descended from Papatuanuku; she is our kaitiaki and we in turn are hers.

Traditionally kaitiaki “acting directly or indirectly through the medium of tohunga or animal guardians were an essential “controlling” component of this complex network of checks and balances whereby relationships within the environmental family were maintained.”⁸⁰

⁷⁴ Barlow, 34.

⁷⁵ Claire Browning, *Finding Ecological Justice in New Zealand* (Wellington: New Zealand Law Foundation 2017), 73.

⁷⁶ McCully Matiu quoted in: Margaret Mutu, "Ngati Kahu Kaitiakitanga," in *Māori and the Environment: Kaitiaki*, ed. Rachael Selby, Pataka Moore, and Malcolm Mulholland (Wellington: Huia Publishers, 2010), 14.

⁷⁷ *Ibid.*, 15.

⁷⁸ Carwyn Jones, "A Māori Constitutional Tradition," *NZJPIL* 12 (2014): 197.

⁷⁹ Carmen Kirkwood quoted in: Mere Roberts et al., "Kaitiakitanga: Māori Perspectives on Conservation," *Pacific Conservation Biology* 2, no. 1 (1995): 13.

⁸⁰ *Ibid.*, 12.

Kaitiakitanga has recognition through legislation due to “increased political commitment and recognition of the rights of indigenous peoples and the view of sustainability as the fundamental principle of environmental management have resulted in legislative provisions that give recognition to kaitiakitanga”.⁸¹ This is “as a direct consequence of prolonged and relentless demand by Māori for autonomy.”⁸²

The key examples of this is the Resource Management Act 1991 which provided “statutory recognition of kaitiakitanga.”⁸³ This Act defines kaitiakitanga as “the exercise of guardianship by the tangata whenua of an area in accordance with tikanga Māori in relation to natural and physical resources; and includes the ethic of stewardship.”⁸⁴

Kawharu writes that “Māori interpretations of kaitiakitanga as guardianship is perhaps a response to the Crown's need to understand more fully what kaitiakitanga means in terms intelligible to the Crown.”⁸⁵ There have been concerns that: ⁸⁶

kaitiakitanga has become almost locked into meaning simply "guardianship" without understanding of (or in the case of the Crown, providing for) the wider obligations and rights it embraces. Māori interpretations of kaitiakitanga as guardianship can be far greater than non-Māori interpretations of it.

A subsequent piece of legislation that employs the term “kai tiaki” is Te Ture Whenua Māori Land Act 1993 where the definition is given as “guardian.”⁸⁷ Te Ture Whenua Māori Amendment Act 2002 uses the term kaitiaki and gives the same definition.⁸⁸

Kaitiakitanga has been primarily used in the literature to refer to the environment and sustainability, as the “vital component of traditional Māori resource management”.⁸⁹ “Sustainability is key to the concept of kaitiakitanga.”⁹⁰ The contemporary importance and relevance of kaitiakitanga was highlighted in the literature: ⁹¹

Kaitiakitanga draws on Māori cultural institutions and systems to regulate land occupancy, resource management and the access, use and conservation of natural resources. Kaitiakitanga is a knowledge base and set of practices that enable Māori to maintain a relationship with the land, waters and natural resources and involve an intimate knowledge of a physical space and the layers of events and relationships that have occurred in that area across time. It is about retaining those relationships and connections to natural resources, tupuna and atua. The concept of kaitiakitanga provides a contemporary Māori perspective on environmental protection and management, and is closely linked to politics of indigenous self-determination.

⁸¹ Forster, 238.

⁸² Ibid., 234.

⁸³ "Resource Management Act," (1991).

⁸⁴ Ibid.

⁸⁵ Kawharu, 351.

⁸⁶ Ibid.

⁸⁷ "Te Ture Whenua Māori Act ", (1993).

⁸⁸ "Te Ture Whenua Māori Amendment Act ", (2002).

⁸⁹ Jim Williams, "Ngāi Tahu Kaitiakitanga," *MAI Journal* 1, no. 2 (2012): 99.

⁹⁰ Ibid., 100.

⁹¹ Forster, 222.

Kaitiakitanga is closely aligned with the western concept of sustainable use, although it does feature some conservation elements.

Ngā Pae o Rangitikei utilise kaitiakitanga as one of their foundation principles and it is interpreted as: ⁹²

that whānau, hapū and iwi govern their own particular areas and have a responsibility to the environment that encompasses many traditional notions such as rahui or a sense of natural resource management

One example from the literature was regarding restoration initiatives in the Wairoa-Mahia regions. The initiatives “illustrate new opportunities to exercise kaitiakitanga responsibilities and obligations, to be active kaitiaki, and to ensure wetlands and lakes remain a central feature of hapū identity.”⁹³

Kaitiakitanga encompasses an “obligation” and a “responsibility.”⁹⁴

As Māori communities became fixed to a geographical area and developed manawhenua relationships and obligations, a sustainable resource use ethic emerged, known today as kaitiakitanga. Through the institution of kaitiakitanga, Māori have a long tradition of sustainable resource use, of maintaining the mauri or health of an ecosystem while balancing natural resource use and development.

Similarly, in *Māori and the Environment: Kaitiaki* it was explained as: ⁹⁵

an inherent obligation we have to our tupuna and to our mokopuna; an obligation to safeguard and care for the environment for future generations. It is a link between the past and the future, the old and the new, between the taonga of the natural environment and tangata whenua. The natural environment is located between Ranginui and Papatuanuku, between Earth and Sky, and is shared by their descendants, tangata whenua and all other people. In order to live in harmony with the environment and each other, and to ensure our long term survival, we must respect and protect the environment. As tangata whenua and as kaitiaki we have responsibility for the environment and for those that share the environment. Kaitiakitanga is not an obligation which we choose to adopt or to ignore; it is an inherited commitment that links mana atua, mana tangata and mana whenua, the spiritual realm with the human world and both of those with the earth and all that is on it.

The Waitangi Tribunal’s report, *Ko Aotearoa Tēnei*, in 2011 “made a clear link between the concepts of mana and kaitiakitanga, noting that, in te ao Māori, kaitiaki relationships always include both rights and corresponding responsibilities.”⁹⁶

⁹² Warren, 192.

⁹³ Margaret Forster, "Recovering Our Ancestral Landscapes: A Wetland's Story," *ibid.*, 200.

⁹⁴ *Ibid.*, 202.

⁹⁵ Rachael Selby, Pataka Moore, and Malcolm Mulholland, "Introduction," in *Māori and the Environment: Kaitiaki*, ed. Rachael Selby, Pataka Moore, and Malcolm Mulholland (Wellington: Huia Publishers, 2010), 1.

⁹⁶ "Ko Aotearoa Tēnei: A Report into Claims Concerning New Zealand Law and Policy Affecting Māori Culture and Identity," (Wellington: Waitangi Tribunal, 2011). Jones, 198.

The responsibility aspect is linked to intergenerational nature of kaitiakitanga. The “traditional Māori resource management role of kaitiakitanga” is described as “a responsibility to protect a resource for future generations.”⁹⁷ As described by Margaret Mutu:⁹⁸

Our role as kaitiaki has been passed down through the generations and is carefully rearticulated in hui, in wananga, and every time another development taking place within our territories threatens the integrity of our mother earth, Papatuanuku

This stems from the “belief ... that we are mere guardians of the whenua (land), moana (sea) and in short, the taiao (environment).”⁹⁹

Alongside environmental uses, kaitiakitanga is often employed in the social and cultural spheres. It “pervades not only the environmental realm but also the social.”¹⁰⁰ For instance it was described as “guardianship (environmental and cultural)” by Harmsworth.¹⁰¹ Kaitiakitanga should also be understood as “[embracing] social protocols associated with hospitality, reciprocity and obligation (manaaki, tuku and utu).”¹⁰² Kawharu wrote that “implementing kaitiakitanga is as much about managing resources of the environment as it is about managing people. It applies to people, particularly between kin group leaders and the wider kin group.”¹⁰³ She comments further that “Accountability, reciprocity, guardianship and trusteeship equally apply to leaders and their people as they apply to the relationship between people and their environment.”¹⁰⁴

Margaret Forster identified the connection between self-determination and kaitiakitanga:¹⁰⁵

The re-emergence of kaitiakitanga as a Māori environmental ethic is directly related to the indigenous agenda of self-determination, to the reaffirmation of cultural identity, and to efforts to reassert hapū authority or mana whenua. Māori are demanding greater recognition of kaitiakitanga rights and rangatiratanga provisions in the management of natural resources; such recognition is critical if hapū are to adequately respond to contemporary environmental issues in their rohe.

In another article, Forster reiterates that a:¹⁰⁶

⁹⁷ Shane D. Wright, Graham Nugent, and Hori G. Parata, "Customary Management of Indigenous Species: A Māori Perspective," *New Zealand Journal of Ecology* 19, no. 1 (1995): 84.

⁹⁸ Mutu, 14.

⁹⁹ Aranga and Ferguson.

¹⁰⁰ Merata Kawharu, "Environment as a Marae Locale," in *Māori and the Environment: Kaitiaki*, ed. Rachael Selby, Pataka Moore, and Malcolm Mulholland (Wellington: Huia Publishers, 2010), 227.

¹⁰¹ Harmsworth, 17.

¹⁰² Kawharu, "Kaitiakitanga: A Māori Anthropological Perspective of the Māori Socio-Environmental Ethic of Resource Management," 351.

¹⁰³ "Environment as a Marae Locale," 227.

¹⁰⁴ Ibid.

¹⁰⁵ Forster, "Kaitiakitanga: A Māori Environmental Ethic," 239.

¹⁰⁶ "Recovering Our Ancestral Landscapes: A Wetland's Story," 318.

key feature of kaitiakitanga is Māori autonomy and self-determination as it requires recognition by the state of tribal authority and the development of opportunities for tribes to participate in resource management.

The term kaitiakitanga has been used in economic literature but not to a significant extent. It was identified in the 2003 Māori economic development report as important to any “useful concept of Māori [economic] development.”¹⁰⁷ Te Ao Māori report released by Chapman Tripp in 2017 stated that: ¹⁰⁸

Māori-owned businesses are unique in that they are driven not only by financial outcomes but by principles of kaitiakitanga (responsibility), manaakitanga (supporting people) and taonga tuku iho mō ngā uri whakatipu (guardianship of resources for future generations).

Alternative Terms

One term that emerged as an alternative to, or in addition to, was “taonga tuku iho mō ngā uri whakatipu” which was defined as “guardianship of resources for future generations.”¹⁰⁹ However, it did not appear frequently, and only in conjunction with a more limited definition of kaitiakitanga as “responsibility.”¹¹⁰

Whanaungatanga (Connectedness)

Summary

Whanaungatanga was frequently utilised in the literature and was mainly used in the context of relationships. It referred to blood relations and expands to include a wider range of relationships. There is a sense of obligation and responsibility in the concept and this theme emerged repeatedly in the literature.

It has been incorporated into a range of models in the health, education, and social spheres. There were also a small number of uses of whanaungatanga in relation to the economy.

Definitions and use

Whanaungatanga is defined broadly as “relationship”, “relationships”, and “kinship”.¹¹¹ It has also been defined in a more limited sense as “person related by blood.”¹¹²

¹⁰⁷ "Māori Economic Development: Te Ōhanga Whanaketanga Māori," 2.

¹⁰⁸ "Te Ao Māori - Trends and Insights ".

¹⁰⁹ Ibid., 5.

¹¹⁰ Ibid.

¹¹¹ Mead, 403. Moorfield, 209. Love and Pere, iii.

¹¹² "Te Ture Whenua Māori Act ".

Mead wrote of whanaungatanga as: ¹¹³

One component of the values associated with tikanga ... Whanaungatanga embraces whakapapa and focuses upon relationships. Individuals expect to be supported by their relatives near and distant, but the collective group also expects the support and help of its individuals. This is a fundamental principle.

The definition of whanaungatanga as “kinship” is due to the fact that: ¹¹⁴

The major Māori social units of iwi (tribe), hapū (sub-tribe) and whānau (extended family) are all kinship based. Māori regard an interest in kin relationships and their concern that kin should love and support each other as one of the qualities that distinguishes them...

In a traditional sense, whanaungatanga “is the interconnectedness and relationships amongst whānau, hapū (sub-tribe) and iwi (tribe) through whakapapa.”¹¹⁵ To expand on this it is “the relationship that binds people together through their common genealogy, unity of purpose and mutual support. It can be defined as family cohesion.”¹¹⁶

There is a sense of obligation and responsibility in the concept: “In its simplest form, whanaungatanga can be described as a host of obligatory actions such as sharing, and providing support as well as a sense of belonging both physically and spiritually.”¹¹⁷ An example from the literature was: “If the person seeking support and assistance is a blood relative, one is obliged to be helpful. Relatives are expected to be helpful and to render such assistance as is in their power and means to give.”¹¹⁸ Because it is “grounded in genealogical connections, whanaungatanga is central to individual and community identity and the rights and obligations that are associated with that identity.”¹¹⁹

Although it “may be grounded in genealogical connections... today [it is] applied to other types of relationships where reciprocal obligations apply.”¹²⁰ Whanaungatanga “has extended beyond the nucleus of whānau, hapū and iwi to include non-whakapapa links and relationships of people who are bonded together through shared purposes (such as community groups).”¹²¹ It is now also about “attaining and maintaining relationships” and is “a process by which people collectively socialize and engage in enhancing their relationships.”¹²² The Online Māori Dictionary defines the term as: ¹²³

¹¹³ Mead, 32.

¹¹⁴ G.V. Butterworth and R.W.N. Smith, "Māori Tourism Task Force Report: A Taskforce Set up by the Manaakitanga Conference to Report to the Minister of Māori Affairs and the Minister of Tourism," (Wellington: The Task Force, 1987), 74.

¹¹⁵ Acushla Deanne O'Carroll, "Virtual Whanaungatanga: Māori Utilizing Social Networking Sites to Attain and Maintain Relationships," *AlterNative: An International Journal of Indigenous Peoples* 9, no. 3 (2013): 232.

¹¹⁶ Harmsworth, 128.

¹¹⁷ Ibid., 129.

¹¹⁸ Mead, 377.

¹¹⁹ Jones, 191.

¹²⁰ Ibid.

¹²¹ O'Carroll, 232.

¹²² Ibid., 231.

¹²³ "Māori Dictionary Online".

relationship, kinship, sense of family connection – a relationship through shared experiences and working together which provides people with a sense of belonging. It develops as a result of kinship rights and obligations, which also serve to strengthen each member of the kin group. It also extends to others to whom one develops a close familial, friendship or reciprocal friendship.

This was a prevalent theme throughout the literature. For example, Mead wrote that:
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The whanaungatanga principle and value can be extended to include a wider constellation of non-kin colleagues or sympathisers, such as the whole tribe, all of one's workmates, the study body. It might even include a political party whose members see themselves as linked together by a common cause. For example, a political party can agree to a policy of not supporting genetic engineering or nuclear testing, and such a policy would oblige Māori members to support it whether it was supported by tikanga Māori or not.

The Subjective whānau wellbeing in Te Kupenga report found that “the broadening of whanaungatanga to include non-whakapapa relationships appears to reflect the endurance and vitality of whānau values rather than a weakening of them.”¹²⁵ The “Four wellbeings” approach discussed in this report defined whanaungatanga as to “develop vibrant communities.”¹²⁶

Whanaungatanga has been incorporated into a range of models in the health, education, and social spheres.¹²⁷ For instance, it was included in Te Wheke as one of the eight necessary dimensions for whānau health.¹²⁸ In the late 1990s the Health Funding Authority outlined requirements for kaupapa Māori services. The use of whanaungatanga was interpreted as “links to whānau, kaumatua, elders, and tribal groups.”¹²⁹

Whanaungatanga has often been used within the education sector.¹³⁰ For instance Te Whare Wānanga o Awanuiārangi gave whanaungatanga as one of their values and it was explained as “to establish relationships.”¹³¹ The result of “caring for people means relationships are formed consequently resulting in oneness of spirit, mind and body.”¹³²

There were a small number of uses of the term in relation to the economy. It was shown that “any useful concept of Māori development must have regard to Māori collective aspirations, including key Māori concepts such as whanaungatanga (kinship)...”¹³³

¹²⁴ Mead, 377.

¹²⁵ Kukutai, Sporle, and Roskrige, 11.

¹²⁶ Ibid., 17.

¹²⁷ O'Carroll, 232.

¹²⁸ Love and Pere.

¹²⁹ Durie, *Mauri Ora: The Dynamics of Māori Health*, 227.

¹³⁰ Ibid., 192.

¹³¹ Aranga and Ferguson.

¹³² Ibid.

¹³³ "Māori Economic Development: Te Ōhanga Whanaketanga Māori," 2.

One of the key uses of whanaungatanga in this space was its role in creating business relationships:¹³⁴

Māori businesses draw on whanaungatanga to build belonging in a caring environment. ... Applying whanaungatanga actively creates a sense of family through a relational approach, including stakeholders beyond the kin group...

In a study on the importance of Māori values and Māori entrepreneurs some viewed “those values as being essential to looking after resources belonging to iwi/hapū.”¹³⁵ With one consultant agreeing “emphatically that whanaungatanga, manaakitanga and aroha were essential to his business relationships with iwi/hapū and Māori individuals.”¹³⁶

Alternative Terms

No alternative terms appeared throughout the literature.

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¹³⁴ Spiller et al., 161.

¹³⁵ Warriner, 562.

¹³⁶ Ibid.

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