

<b>Title</b>	<b>Describe a holistic view of Māori governance roles, responsibilities and processes for a Māori authority/Māori entity</b>		
<b>Level</b>	<b>4</b>	<b>Credits</b>	<b>4</b>

<b>Purpose</b>	People credited with this unit standard are able to, for a Māori authority/Māori entity, describe the recruitment, selection, succession, tenure and removal of trustees/committee members; the responsibilities and processes of trustees; the reports and returns required.
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<b>Classification</b>	Whenua > Governance of Māori Authorities
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<b>Available grade</b>	Achieved
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## Guidance Information

### 1 Definition

A *Māori authority* is an entity status which is subject to specific legislative requirements, including special tax rates, accounting and compliance procedures. A Māori authority may be a trustee of a trust or company. A set criterion governs which types of organisations are eligible to become a Māori authority. In general, this includes entities that manage or administer assets held in common ownership by Māori. However, while an organisation may be eligible, there is no mandatory requirement for them to become a Māori authority.

A *Māori entity* refers to ahu whenua trusts, pūtea trusts, whānau trusts, whenua tōpū trusts, kaitiaki trusts, Māori incorporations, Māori reservations (e.g. marae/Māori committees), rūnanga, iwi authorities, hapū cluster groups, hauora organisations, Māori asset holders, kura kaupapa Māori, kōhanga reo, wānanga, all Māori non-government organisations (e.g. Māori Woman's Welfare League), New Zealand Māori Council, district Māori councils, local government sector, Māori/iwi advisory groups, and community committees with generic kaupapa Māori (e.g. sports club, church groups, kaumātua groups).

- 2 Legislation includes but is not limited to Companies Act 1993; Māori Incorporations Constitution Regulations 1994, Māori Reservations Regulations 1994; Māori Trust Boards Act 1955, Te Ture Whenua Māori Act 1993, Trusts Act 2019, their amendments and any other relevant Acts, available at [www.legislation.govt.nz](http://www.legislation.govt.nz).

- 3 *Holistic view* – Maori do not and never have accepted the system of a closed world. They believe the spiritual realm interacts with the physical world and vice versa. Their myths and legends support a holistic view not only of creation but of time and of peoples. An example of this might be that governance decisions made to commercially fish in a particular area might adversely impact other important species that get caught up in commercial nets.

- 4 Resource Support  
 Campbell, B. (2011). *Governance in the collective: A study of two models*. Massey University.  
 Doherty, W. (2012). Raranga framework – He raranga kaupapa. In *Conversations On Mātauranga Māori* (pp. 15-36). New Zealand Qualifications Authority. <https://www.nzqa.govt.nz/assets/Maori/ConversationsMMv6AW-web.pdf>.  
 Edwards, S. (2012). Nā te mātauranga Māori ka ora tonu te ao Māori. In *Conversations On Mātauranga Māori* (pp. 36-58). New Zealand Qualifications Authority. <https://www.nzqa.govt.nz/assets/Maori/ConversationsMMv6AW-web.pdf>.  
 Edwards, S. (2009). *Titiro whakamuri kia mārama ai te wao nei: Whakapapa Epistemologies and Maniapoto Māori Cultural Identities*. (Unpublished doctoral thesis) Massey University, Palmerston North, New Zealand.  
 Smith, L.T. (1999). *Decolonising methodologies: Research and indigenous peoples*. London: Zed Books.  
 Te Puni Kōkiri. (2020). *Tupu NZ. Māori Land: Growing whānau through whenua*. <https://www.tupu.nz/>.  
 Te Tumu Paeroa (2020). *Te Tumu Paeroa, Māori Trustee and Māori Land Court*: <https://www.tetumupaeroa.co.nz/about-us/te-tumu-paeroa-maori-trustee-maori-land-court/>.
- 5 Resource support listed above is given as a guide only and is not intended to be in any way prescriptive. It is envisaged that different areas may have their own written and unwritten repositories of knowledge relevant to this unit standard.

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## Outcomes and performance criteria

### Outcome 1

Describe the recruitment, selection, succession, tenure, and removal of trustees/committee members.

### Performance criteria

- 1.1 Describe the types of trustees or roles within a Māori authority/Māori entity.
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| Range | may include but is not limited to kaumātua roles, tikanga advisor roles, individuals, a company, a Māori Trust board, Te Tumu Paeroa, Public Trust, trustee corporation, responsible, advisory or custodian trustee, community committee.<br>evidence of two is required. |
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- 1.2 Describe the legislative requirements for the selection, appointment and removal of trustees/committee members.
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| Range | methods of selection may include but are not limited to eligibility and nomination process set out by governing mandate, appointment by Māori Land Court, registration with Companies Office.<br>criteria for appointment may include but is not limited to experience and knowledge, capacity and capability (section 222 of Te Ture Whenua Māori 1993, Trusts Act 2019), job capability, property holding capability, mix of skills on the board, sanctioned |
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by shareholders or community, understanding the Trust Order. criteria for removal may include but is not limited to bankruptcy, insanity, criminal offence carrying more than six months imprisonment, misconduct, inability to carry out trustee duties or committee duties.

evidence of two methods, two selection criteria and two removal criteria are required.

## Outcome 2

Describe the responsibilities and processes of trustees of a Māori authority/Māori entity.

### Performance criteria

2.1 Describe the responsibilities and processes of trustees of a Māori authority/Māori entity in terms of Te Ture Whenua Māori 1993, and The Trusts Act 2019.

Range mandatory and default duties may include but is not limited to advise and/or support responsible trustees, enhance value of assets, provide growth income, protect assets, carry out terms of the trust or entity, provide and protect corpus, engagement of professional advisors, due diligence, meet requirements of the trust or entity;  
processes may include but is not limited to authorisation, delegation, financial requirements, reporting asset disposal.  
evidence of two responsibilities and two processes is required.

## Outcome 3

Describe the reports and returns required for a Māori authority/Māori entity.

### Performance criteria

3.1 Describe the internal reports required for a constitution or trust deed for a Māori authority/Māori entity, in accordance with organisational practice including respective levels of stipulated confidentiality.

Range internal reports may include but are not limited to manager's report, chairman's report, accountant/treasurer financial report, any other sector type report, individual trustee/committee member reports, seasonal production fluctuations.  
evidence of two is required.

3.2 Describe the external reports and returns required for a Māori authority/Māori entity, in accordance with organisational practice and compliance requirements.

Range may include but is not limited to tax returns, GST returns, auditor's report, annual reports (financial – statement of financial performance, statement of financial position, chairman's report, auditors report, management letter, chief executive's/manager's report), contract reporting, enterprise production reports,

inspection reports, regional and district council reporting and any other sector type compliance report;  
evidence of two is required.

<b>Planned review date</b>	31 December 2025
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#### Status information and last date for assessment for superseded versions

Process	Version	Date	Last Date for Assessment
Registration	1	22 August 2005	31 December 2016
Review	2	16 April 2010	31 December 2016
Revision	3	19 July 2012	31 December 2017
Review	4	10 December 2015	31 December 2021
Review	5	24 June 2021	N/A

<b>Consent and Moderation Requirements (CMR) reference</b>	0166
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This CMR can be accessed at <http://www.nzqa.govt.nz/framework/search/index.do>.

#### Comments on this unit standard

Please contact NZQA Māori Qualifications Services [mqs@nzqa.govt.nz](mailto:mqs@nzqa.govt.nz) if you wish to suggest changes to the content of this unit standard.