Design and operation of
post-settlement governance entities

A thesis presented in partial fulfillment of the requirements for the degree of

Master of Business Studies
in Management

Massey University
Manawatū, New Zealand

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2020

Abstract

Post-settlement governance entities (PSGEs) are an outcome of the Treaty of Waitangi settlement process. Their main role is to hold, manage and be responsible for the collective assets received on behalf of the claimant group, most often represented by iwi (tribes). However, many PSGEs serve a much wider purpose, including social, cultural, environmental and any other purposes as determined by iwi.

In their response to meeting multifarious purposes, PSGEs must ensure that their design and resulting functions are robust enough to meet such purposes. This thesis, therefore, examines factors influencing the design and operation of PSGEs.

The thesis suspects that given their main role, which is to hold, manage and be responsible for collective assets, the design of PSGEs are in large part determined by legal and financial influences. As a result, these entities are rarely designed from a management view to meet other iwi-defined purposes.

Through analysing relevant literature and data collected from the experiences of three PSGEs, the study found that many of the challenges encountered by the entities are not a result of their design. But rather, they are attributed to the operationalisation of their functions as per the design. Furthermore, because iwi are limited in their choice of design, they have had to learn how to adapt their entities to achieve iwi purposes.

With a clearer understanding of how they would prefer to arrange their affairs, iwi will be better positioned to negotiate the design of their PSGE. In response to the evolution of not only PSGEs, but Māori entities generally, this thesis contributes to Māori management discourse in the 21st century.

Acknowledgements

E rere kau mai te awa nui, mai i te kāhui maunga ki Tangāroa. Ko au te awa, ko te awa ko au.

Firstly to my whānau, for putting up with stressed Miriama. For alleviating the pressures of having to do house work while I spend time writing, especially hitting the home stretch. Most importantly for your support in helping me also raise our Hina. Whaene Tarsh, we appreciate you so much.

To Te Atawhai o Te Ao, the most awesome research institute in the country: your purpose to make research relevant and applicable for whānau, hapū, iwi and our communities gave inspiration for the need to get this mahi done.

To Massey University and Te Rau Tauawhi for your ongoing support, both financially and academically. To Te Atihau Trust, Parininihi ki Waitotara and Whanganui Trust: you have always supported my educational endeavours. Thank you again for contributing the means to get this end product done.

To the interviewees, the three post-settlement entities that were part of the study. Thank you for your time, your experience, your expertise, your wisdom and for allowing me to gain an insight into your PSGE. One day I will return the favour in a meaningful way.

To my supervisors, Jason and Shirley, for believing in me. You probably thought I was crazy doing this while having a baby and working. But you never showed a sign of doubt and continued to guide and advise. In the end, we got there.

Lastly, ki ngā hapū, ngā iwi o Whanganui nui tonu, Te Awa nui ā Rua, Te Awa Tupua. Although you were not part of my research, may the learnings go a small way in contributing to the ultimate goal of improving the health and well-being of our awa and the health and well-being of our people.

Glossary

Ahikā	Those whom keep the home fires burning
Hapū	Sub-tribe
Hui	Meeting(s)
Iwi	Tribe(s), tribal
Kaumātua	Elder
Kaupapa	Purpose
Kaupapa Māori	Māori approach (to research)
Kawa	Custom
Koha	Contribution
Kōrero	Narrative
Mana	Integrity
Mana motuhake	Autonomy
Mana whenua	Jurisdiction over land
Manaakitanga	Hospitality
Marae	Māori communal village
Paepae	Orator's bench
Pākeha	European
Pono	Truth
Rangatira	Chief, chiefs
Rangatiratanga	Self-determination, sovereignty
Takiwa	Region
Tangata whenua	Inidgenous people of the land
Taonga	Prized possession
Te ao Māori	Māori world (view)
Te reo	Māori language
Tikanga	Protocol(s)
Whakapapa	Blood ties
Whānau	Family
Whanaungatanga	Relationships

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1   Introduction

1.1   Aim of the thesis

The aim of this thesis is to contribute to the theory of organisational design and what effective organisational design could look like from a Māori perspective. The thesis set out to provide critical insights on the design and operation of three post-settlement governance entities (PSGEs). This thesis contributes to an emerging discourse on Māori management in the 21st century, particularly with the evolution of not only PSGEs but Māori entities generally.

The main research question is '*what factors influence the design and operation of post-settlement governance entities?'* The thesis approaches this question by studying literature on the design of PSGEs and the experiences of three PSGEs as to how their entities were designed and implemented. Both research processes—literature and interviews—ultimately look at the relationship between design and operation.

1.2   Rationale

When establishing PSGEs, much of the focus is on ensuring statutory and financial obligations uphold the legal and tax responsibilities (McKay, 2012). Yet, given the multipurpose existence of PSGEs (Best & Love, 2010; Mika, Smith, Gillies, & Wiremu, 2019), little attention is given to the holistic, managerial functions and organisational design principles needed to support the effective design and operation of PSGEs. That is, designing and procuring an effective entity, that incorporates the agreed legal structure and considers the cultural, social and economic needs of stakeholders, namely, the claimant group. As claimant groups tend to be pressured with time and other constraints, the design process is often rushed.

Literature on treaty settlements, treaty claims, and PSGEs falls within diverse subjects which are summarised in Table 1. As a result, little consideration is given to the organisational design components or even managerial principles when establishing PSGEs. When management is discussed, it is done so in the slightest manner, such as discussing the management of assets, or of management being an operational level activity. This thesis hopes to explore and contribute to this gap in understanding. There is much to gain from better understanding of organisational design and how it can improve new and established PSGEs.

Subject area	Relevant citations
Law and politics	(Andrew, 2008; New Zealand Law Commission, 2002; Wiri, 2013)
Colonisation and recolonisation	(Summerfield, 2015)
Social justice and inequality	(Glover, 9 July 2019; Lashley, 2000)
Economic and sustainable development	(Harmsworth, Barclay-Kerr, & Reedy, 2002; Meade, 2004; Mika, Smith, et al., 2019; SmartGrowth, 2013; Wineti, 2015)
Tikanga (customs) and te ao Māori (Māori worldview)	(Chapman Tripp, 2017; New Zealand Law Commission, 2002; Roxburgh, 2016; The Māori Affairs Committee, 2013)
Governance and governance entities	(Chapman Tripp, 2012; Joseph, 2014; McKay, 2012; New Zealand Law Commission, 2006; Te Puni Kokiri, 2004)
Conservation, co-management, resource management	(Dodson, 2014; Te Aho, 2010; Warren, 2016)

Table 1 Summary of Literature

This thesis acknowledges assumptions and perspectives from the researcher who was a former trustee of a PSGE. The researcher was one of the first elected trustees to the trust. Throughout the term of their election, there was an overwhelming overlap between the values, wants and aspirations from the past, namely the settlement journey. Together with the need to develop a good infrastructure to move into the future, whilst also acknowledging the political nature of treaty settlements and input from hapū (sub-tribe) and iwi, was challenging.

The process and how best to carry out the necessary tasks within the duration of the term, signalled a need to consider and research what the intentions are for PSGEs, if any, the design principles and process. If these were clear, it would be of benefit to better prepare and strategise for not only the future but the present as well. The actualisation of the settlement is heavily reliant on the capability of all those within the structure. Those people need not only the right skill, but the right resources to perform their duty effectively. These resources include an understanding of the past to better prepare for the future.

Therefore, there was an important need to allow space and time for this. The researcher has administration and management experience, managing a research institute for nearly five years. The benefits of a clear strategy, informed by the past and future, supported by good systems, good processes, and good policies, gives credence that there is a place for management and organisational design in the way in which PSGEs operate.

1.3 Context

1.3.1 The Treaty of Waitangi

In 1840, the Treaty of Waitangi, the founding document of this country, was signed in good faith by the British Crown and Māori rangatira (chiefs) (Office of Treaty Settlements, 2018). However, the Crown breaches against the Treaty of Waitangi have revealed that in many cases the Crown's actions were flawed. The Treaty of Waitangi Act was passed in 1975, establishing the Waitangi Tribunal whose role is to investigate Crown breaches of the treaty whereby Māori have suffered prejudice as a result (Waitangi Tribunal, 2020). The Waitangi Tribunal is a standing commission of inquiry which makes recommendations on claims brought by Māori relating to Crown breaches.

Historical claims are Crown acts or omissions that occurred before 1992 and claims after this date are contemporary claims (Waitangi Tribunal, 2019). Claimants, also known as large natural groupings or iwi, can enter into direct negotiations with the Crown without having claims heard by the tribunal. Both processes look at claims and redress, with none having a particularly distinct effect on the design of PSGEs. Previously, the Waitangi Tribunal operated in isolation. Today, it is part of a collective of agencies involved in the settlement process, namely the Office of Treaty Settlements, various ministers of the Crown such as the Minister for Treaty of Waitangi Negotiations, the Minister of Finance, the Minister of Māori Development, the Minster of Conservation, the courts and formal bodies (Hayward & Wheen, 2004).

There are four main steps in the settlement of a treaty claim (Andrew, 2008). The first—the pre-negotiation stage—is when a claim is registered with the tribunal, the large natural grouping is established, mandating is attained and the terms of negotiation are signed. The second—the negotiation stage—is when an agreement in principle and final deed of settlement are negotiated. The third—legislation or ratification—is when the deed is ratified. The fourth—implementation—is when both parties work together to implement the details set out in the deed of settlement and the settlement is legislated. A deed of settlement sets out the historical account, the nature of the claims and the redress to be provided in full and final settlement of the claimant's historical claims. Figure 1 (Crown Forestry Rental Trust, 2008) shows the full settlement process.
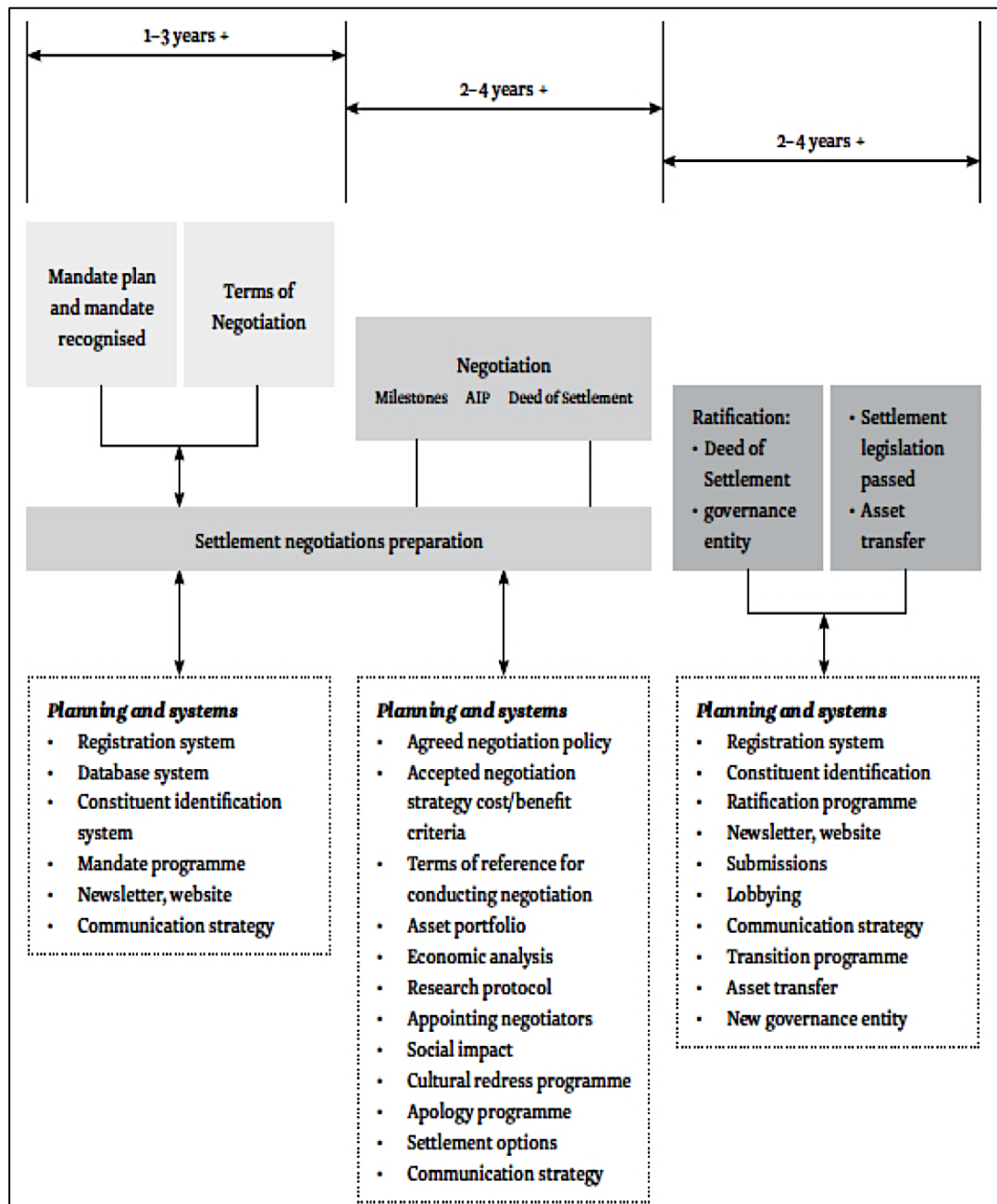
Figure 1 Settlement process

1.3.2 Post-settlement governance entities

A PSGE is the legal entity that a claimant group must ratify and establish before settlement with the Crown (Sanderson, Arcus, & Stokes, 2007). The design and development of a PSGE can start as early as the pre-negotiation stage, but usually takes place in the negotiation stage. As per the requirements of the Crown, a PSGE must be representative of the claimant group, transparent in its decision-making and dispute resolution procedures, accountable to the claimant group, for the benefit of the members of the claimant group and ratified by the claimant group (Chapman Tripp, 2012). It is therefore, a matter for the claimant group to choose a governance entity that will serve their needs and reflect their tikanga (protocols) (Office of Treaty Settlements, 2018).

However, in determining the structure of any PSGE, the Crown must also ensure the responsibilities to both the claimant group and New Zealand taxpayers at large are fulfilled (McKay, 2012). In doing this, the Crown has developed a set of principles against which proposed governance entities are assessed. If the proposed governance entity is consistent with these principles, the Crown can transfer assets. While initially the options and flexibility for claimant groups seem varied and plentiful, the Crown has, to date, accepted two principal legal entities as suitable PSGEs, which are common law trusts and statutory bodies (Sanderson et al., 2007). Common law trusts, a familiar arrangement used by many iwi, exist of a parent body with subsidiary trusts or companies set up underneath (Gibbs, 2015).

The main role of any PSGE is to hold, manage and be responsible for collective assets that are received as a result of the redress of their treaty settlement (McKay, 2012). However, many PSGEs serve a much wider purpose including social, cultural, environmental and any other purposes as determined by the claimant group (New Zealand Law Commission, 2002). These include, functioning as a commercial business, deliver services and other benefits to iwi members and work closely with central and local government (Gibbs, 2015). Therefore, determining the structure of a PSGE is the last and most onerous obstacle featured in any settlement process because it must ensure it is flexible enough to achieve all these functions (McKay, 2012).

For the purpose of this thesis, the structure that will be referred to will be the legal structure, the same structure that must be ratified by the claimant group (see Figure 2 – (Ngāti Kahungunu ki Wairarapa-Tāmaki-Nui-Ā-Rua Settlement Trust, 2016)). This same structure is also referred to as the PSGE entity or the governance structure, as described in previous paragraphs and at times will be used interchangeably. This legal structure also incorporates a representation component (see purple part of image), which appoints selected trustees to sit on the parent body (in blue). This component of the structure is called the electoral or representative model which determines how trustees are elected (Gibbs, 2015). Whilst this component is important, it is not the intention of the thesis to focus on the electoral model, but rather the overall legal structure as highlighted in this image.
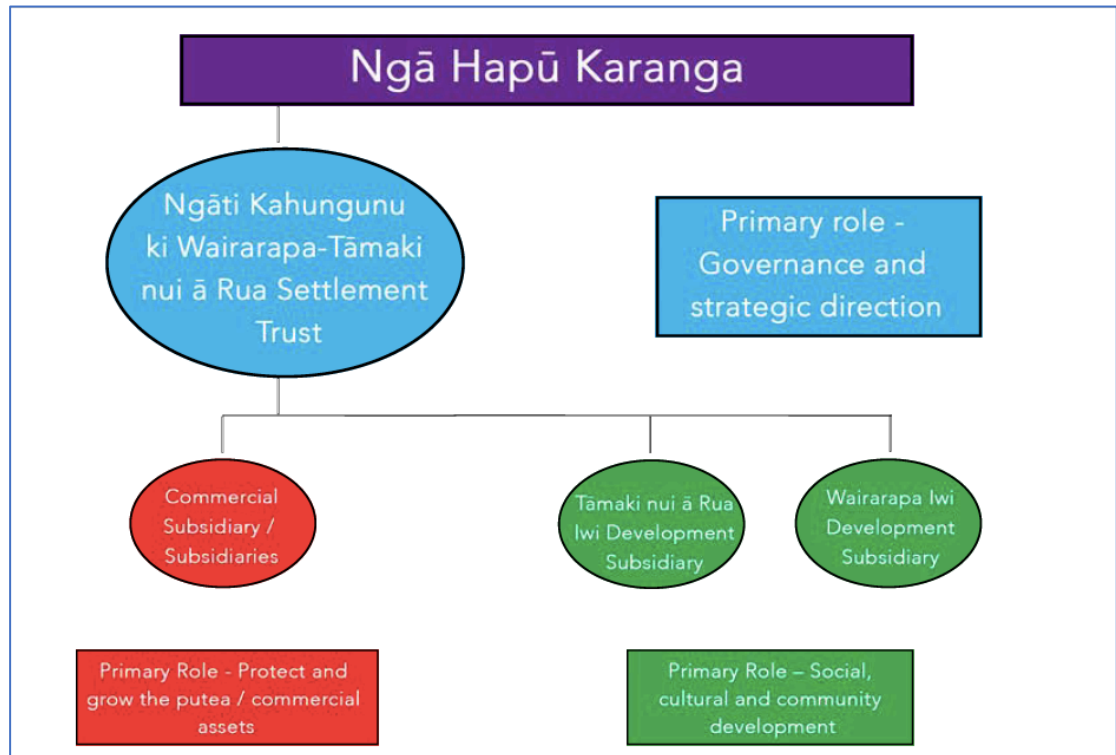
Figure 2 Private Trust Model

1.4 Definitions

1.4.1 Defining management

This thesis looks at the extent to which mangement is present or absent in the design and operation of PSGEs. Thus, it is useful to define management and organisational design. For the purpose of this thesis, management is the process of forecasting and planning, of organising, of commanding, of coordinating and of control (Fayol, 2016). Management involves examinig the future to devise a plan, building a dual structure of material and human resources, maintaining and unifying activity and effort, and of conformity to the rules and expressed command (Fayol, 2016). As such, it is the accomplishment of these actions in pursuit of the organisation's objectives while maintaining relationships with stakeholders, technologies and other internal and external artifacts (Clegg, Kornberger, & Pitsis, 2016).

1.4.2   Defining organisational design

Organisational design is an ongoing process, with design principles underlying any well-functioning organisation (Burton, Obel, & DeSanctis, 2011). "Organizational design is the plan of an organization's rationally designed structure and mode of operation" (Clegg et al., 2016, p. 517). This thesis looks at the structural components of organisational design, including the structure chosen by PSGEs, the intention of the structure and how the structure helps to support PSGEs achieve their goals. The thesis then looks at the functional components of the PSGE, such as how the structure is implemented and how the functions are operationalised. Both objectives intend to contribute to understanding the factors influencing the design and operation of PSGEs.

1.4.3   Defining organisations

In this thesis, the term organisation refers to the PSGE, including its structure. The application of organisational design is practical for those enterprises that include several layers of hierarchy, a wide range of occupational categories, a number of functions and or departments (Clark, 1972). An organisation is also a social entity, existing for and made up of people. It has goals and exists for a purpose. It has boundaries, some internal and some external. The external is called the environment, which is an important consideration for the design of the internal (Burton & Obel, 1998). So the terms organisation, enterprise, and entity, all refer to PSGE in this thesis.

1.5   Structure of the thesis

The rationale and aims of the study have been explained and this will be supported by the literature review, which contributes to the first component of the relationship between theory and practice, by reviewing key texts. The literature review thus helps inform the methods that this study employs through both a Kaupapa Māori (Māori approach) paradigm and an interpretive approach. The methodology chapter also identifies ethical considerations. The findings summarises key themes that emerged from the interviews and the discussion chapter analyses these themes as they pertain to the research question and aim of the thesis. A conclusion summarises the thesis.

In summary, this thesis examines design thinking when developing a PSGE, and the mode of operation and application once a structure has been decided. It aims to achieve this with a management lens. The working definitions provided here are to establish initial boundaries but are adapted as analysis unfolds. The thesis contributes to knowledge of Māori management.

2 Literature Review

This thesis is a study of PSGEs. It reviews the design process of developing a PSGE and investigates the implementation once the PSGE has been established. The overall aim is to provide theoretical insights and practical implications, looking at what was intended versus what actually happened. Both considerations ultimately looking at the relationship between design and operation. This literature review contributes to the first component of that relationship by examining the literature, information and discussion that exist on the determinants of the design of PSGEs.

This literature review explores six areas pertinent to the design of PSGEs. The first looks at what is generally discussed about PSGEs. What perspective do the discussions come from, who is writing about them and what is the key focus on those discussions. The second area widens the scope to include governance entities as opposed to just PSGEs. This leads into the third aspect, why there is little written on design and PSGEs and presents the arguments around the application of governance and management. The fourth area looks at Māori management design and function and the fifth at indigenous tribal design and function. The sixth and last area summarises the literature used during the design of PSGE entities, the advice received and information for ratifying the PSGE.

2.1 Treaty settlements and treaty claims

Much of the literature on PSGEs is located within settlements themselves. That is, the discussion is heavily focused towards treaty settlements in its entirety and not particularly about PSGEs. This is true given that PSGEs are an *outcome* of settlements as opposed to a planned, isolated piece of work. For this reason, it is fair to say that while the settlement may paint a picture about how a PSGE is set up, what is learnt about them is only known once a PSGE is established. Although the first established PSGEs have now been in place for some years, understanding of how PSGEs should be structured is still developing (Gibbs, 2015). As a result, the literature continues to evolve.

The issue of the obscurity and lack of PSGE literature is further complicated by the fact that, it is located within many subject fields except that of management. This mirrors the idea that because the focus is more on the intentions and journey to implementation, organisational design or even management, are only discussed in regard to management of assets or of management being an operational level activity. Little is said about the involvement or even the contribution organisational design and management can have on PSGE performance.

Ward (1999), a contract historian for the Waitangi Tribunal, writes about the purposes, motivations expectations and political contexts of treaty claims from a historical and political justice point of view, but there is no mention of PSGEs. One is, therefore, required to look within specific treaty settlements to get an understanding of the design aspects of their PSGEs. For example, factors such as asset management in the fisheries claim or social and economic advancement in the Ngāi Tahu and Tainui claims.

Wheen and Hayward (2012), write about treaty negotiations, the settlement process, legal challenges, apologies, land settlements, water settlements, taonga (prized possession), financial and commercial dimensions, identity, representation, impacts for Māori and Māori-Crown relations. Again, there is no mention of PSGEs as a managerial phenomenon other than particular features that impact on the management of key resources such as land, forest and fisheries. This raises a point in that the literature on PSGEs are not located within the field of management because it is the objectives that determine the features of PSGEs as opposed to management being a universal subject within which PSGEs can be designed.

Summerfield's (2015) thesis on decolonisation and positive treaty partnerships argues that Māori continue to resist the efforts of the Crown to retain control and influence. This occurs through negotiating favourable settlements and insisting that settlements be accepted on the claimants' terms. While this might not have a direct correlation with the structure or design of PSGEs, it may well highlight a predisposition in regard to the challenges that PSGEs face when trying to devise a structure that meets the requirements of the claimant group.

Andrew (2008) reviews the negotiation and settlement process within the political arena, the Waitangi Tribunal and the courts. She concludes that failure of the courts and of the political arena remain very real for claimants, therefore, also limiting the value of the tribunal in bringing about justice. Similarly, the New Zealand Law Commission (2002) in their report addressing the post-settlement phase look at the intertwine between tikanga Māori and the legislative framework. The commission identified that an issue of high importance was the need to "devise structures to ensure the success of settlements entered into…" (New Zealand Law Commission, 2002, p. 12).

Wiri (2013) writes about mana whenua (jurisdiction over land), Māori customary law, and the treaty settlement process. Wiri essentially looks at the academic and legal definitions of mana whenua and how this concept was misinterpreted by some iwi within the Treelords Deal (Central North Island forest collective settlement) for commercial gain. This raises particular issues including inter-tribal disputes, poor leadership and communication and the lack of upholding Māori values. While Wiri made no particular mention of structural arrangements, such contributing factors are undoubtedly considerations when developing a PSGE. The Treelords Deal highlights the issues when dealing with multiple claimant groups.

Lashley (2000) argues that treaty settlements, while they aim to provide redress to Māori people, has neither reduced income inequality nor the rate of Māori poverty. Treaty settlements are, therefore, insufficient to remedy economic inequality. This review of treaty settlements argues that settlement assets are distributed to Māori tribal collectives and managed by tribal trust boards as commercial ventures and investment portfolios. Little of the benefits are provided directly to individuals thus impacting the government's obligations in rendering redress and social justice to Māori as individuals. This highlights a key determinant in the design of the structure of PSGEs where both investment and distribution functions exist.

Treaty settlements and their cost to the New Zealand economy have also been brought to light, particularly with settlements and their relationship to taxes and health inequalities (Fyers, 2018; Glover, 9 July 2019). The literature indicates that the cost of treaty settlements are minor in comparison to other government spending, the scale of the breaches and to the social, cultural and environmental disparities claimant groups are meant to be responsible for. In 2018, for example, the income generated on taxes from Māori in alcohol, tobacco and gambling alone far exceed what was distributed in treaty settlements for that year (Glover, 2019).

Dodson (2014), discussed treaty settlements in light of conservation, co-governance and communication and argues that policy makers need to learn from the innovations of treaty settlements. Firstly, Dodson notes that structures and frameworks can draw stakeholders together. Secondly, that the structures and frameworks help us to reconsider conservation policy and allows for key communicative spaces whereby partnerships can be constituted, negotiated and developed. Dodson also points out the importance of dismantling colonial structures and how to recognise indigenous rights (in reference to conservation) is critical in the establishment of PSGEs.

An example is the Whanganui River Settlement ("Te Awa Tupua Act 2017," 2017) and includes a special feature with the Whanganui River being recognised as a legal person with rights, powers, duties and liabilities. The framework itself not only aims to draw stakeholders together as outlined by Dodson (2014), but in a practical sense binds people to work together for the betterment of the river. This is achieved through the joint role of Te Pou Tupua where iwi and the Crown each select a representative to speak on behalf of the river. It is also done through the establishment of Te Kopuka nā Te Awa Tupua, the strategy group, where the collective interest and responsibilities of the river communities are recognised.

Te Aho's (2010) writing on co-management within the Waikato River settlement, highlights how Māori were excluded from the decision-making process on natural resources. She makes particular note around how the Waikato River settlement can make way for enhanced governance and management of a significant waterway. There is no specific mention though of how the structure of the PSGE helps to achieve this. Instead, one is provided with a background on the settlement in its entirety and some examples are given of how the administrative arrangements operate in a practical context.

Warren (2016) investigates the Whanganui River and Te Urewera and innovative developments in rangatiratanga (self-determination, sovereignty) and resource management. Both the Whanganui River and Te Urewera are large natural resources that have been given status as legal personhood to exercise sovereignty by the claimant groups. Both settlements include features innovative in their entirety. The establishment of both groups' arrangements were discussed as too were some of the practicalities of the settlements as they relate to innovation. The thesis also attempts to show the potential to exercise rangatiratanga and autonomy in the settlement and post-settlement world.

Other perspectives on treaty settlements and post-settlement contexts can be provided through the notion of being multipurpose or of acknowledging the quadruple bottom line of cultural, environmental, financial and social values (Best & Love, 2010). Research was conducted on thirty treaty settlements that affect the western Bay of Plenty (SmartGrowth, 2013). Amongst other findings, the research confirmed that traditional economic activity will continue such as fishing, forestry and farming, but alongside Māori education, health and social services. At the same time, tangata whenua (indigenous people of the land) are required to learn from past experiences while also plan for future generations. They are also required to consider existing and new entities and communities.

Mika, Smith, et al. (2019) research about tensions within post-settlement governance and tribal economies, find that a central challenge is exponentialising tribal capabilities because of the multiple purposes ascribed to post-settled iwi. While they focus on indigenous entrepreneurship and tribal governance, they allude to PSGEs being multipurpose. A key point is how do PSGEs remain fit for purpose and maintain tribal ways of knowing and being if they are continuously facing tensions?

Treaty settlements are generally discussed within politics, law, mana whenua, inequalities, the environment, co-management, rangatiratanga, co-governance. There is no particular separation of PSGEs within this literature and no clear relationship between settlements and management. Managerial concepts such as structure, co-management and frameworks are, however, mentioned. As the literature does not explicitly identify management as a core factor influencing settlements, it is necessary to consider governance.

2.2 Governance entities

The inclusion of governance allows the thesis to move to an entity view of PSGEs, where governance exists any time a group of people come together to accomplish an objective (Joseph, 2014). Although governance may be broad, it sheds light on the managerial challenges that PSGEs face. While the literature on governance entities is strategic, it is these decisions that influence structures and functions.

Joseph (2014) argues that there is no *one size fits all* model for best practice good governance due to differences in legal systems, institutional frameworks and cultural traditions noting that even good governance principles conflict each other. This is understandable given the different contexts and multiple responsibilities of Māori governance entities. For this reason, Māori continue to struggle with actualising self-determination and that transformational Māori governance, including those found in PSGEs, continue to struggle to improve the well-being of Māori communities.

Doctoral and masters theses have contributed considerably to the literature on management and the post-settled world (Knox, 2005; McKay, 2012; Prendergast-Tarena, 2015; Summerfield, 2015; Tinirau, 2017; Warren, 2016). Roxburgh (2016) provides a distinctive human resource flavour by looking at values and culture and how they are transmitted through human resource practices of recruitment and induction of an iwi entity. Roxburgh's thesis looked at how iwi entities preserve kaupapa Māori values and practices whilst operating in a western business context. Roxburgh finds that traditional iwi values and methods were brought into the contemporary business setting at the iwi entity.

2.2.1 He Waka Umanga

In 2006, a report titled *He Waka Umanga* was released proposing a law for Māori governance entities (New Zealand Law Commission, 2006). It came about because of the different legislative and policy requirements, depending on the agency involved. A generic legal form, therefore, appeared urgent. At the core of the commission's proposal was an analysis on the issue of tribal governance and management of collective Māori assets. What is of particular interest is the development of a comprehensive framework for Māori entities, the processes by which they would operate, and the way in which they would interact with stakeholders.

The commission's report offers a comprehensive analysis that considers governance entities from a management perspective with acknowledgement of two key issues. The first being a lack of a legal framework to represent and manage the interests of tribes and other collectives in a way suitable both for them and those with whom they deal. And secondly, the lack of a legal framework for tribal restructuring to ensure they are both representative of the group and their culture. The commission continues to state that a key aim is to provide for a legal entity specifically shaped to meet the organisational needs of Māori tribes and other groups in managing communal assets (New Zealand Law Commission, 2006).

The commission makes recommendations on structural formations, economies of scale, internal communication, accountability, functions, subsidiaries and the corporate office. Although these are listed as governance recommendations, they concern management functions previously unaddressed by other literature. The commission looks at the practicalities of entities including their daily operation. However, He Waka Umanga is not only for PSGEs but for various Māori entities.

McKay (2012) does a comprehensive review of He Waka Umanga and argues that the government missed an opportunity by not passing the He Waka Umanga Bill. McKay argues that the government would rather keep the status quo instead of supporting Māori in their ability to fully benefit from their collective assets in the post-settlement era. Both the bill and the review by McKay argue that the structures do not meet the varying needs of Māori and their management of collective assets and that "there is at present no entity that can cater to the wide-ranging needs of Māori, nor address the unique circumstances Māori collectives face in managing their assets" (McKay, 2012, p. 133).

2.2.2 Ngā Tipu Whakaritorito

A similar effort has been made by Te Puni Kokiri who stated that "finding the structure that will best meet the unique governance requirements of Māori collectives has challenged Māori incorporations and trusts for quite some decades" (Te Puni Kokiri, 2004, p. 3). They continue to argue that the key challenges to such structures are time and cost restrictions, statutory amendments and that the current governance entities available are not meeting the needs and unique requirements of Māori collectives. The Ngā Tipu Whakaritorito report offers a new governance model and constitutes the biggest development in the governance of Māori interest in over 50 years. Although written in 2004, the report remains relevant today.

Ngā Tipu Whakaritorito identifies related issues with governing entities. Appropriate structures, the need for those structures to be flexible and of Māori entities being multipurpose. In addition to the definition by Best and Love (2010) and Mika, Smith, et al. (2019) on entities being multipurpose, Te Puni Kokiri's (2004) definition of being multipurpose includes management and development of assets, treaty and fisheries, interactions with government and local authorities, delivery of social services, cultural development and the development of commercial interests.

Similar to McKay's (2012) review of He Waka Umanga (New Zealand Law Commission, 2006), Meade (2004) undertakes an economic appraisal of Ngā Tipu Whakaritorito. At the core of his report, he views the proposal in light of economics, in particular, the cost of organisations, operating economic assets, customer-owners and supplier-owners. The greatest contribution of this review has been the ability to discuss the topic, the issues and the challenges of governance entities as it pertains to economics. This type of review is what is needed, but from a management perspective and forms a large part of why this thesis is being done.

Meade (2004) also argues that there is no harm in members of Māori collectives having one more governance option available to them. And whilst the Ngā Tipu Whakaritorito lacks detail and does not offer over and above what existing governance models offer, Māori collectives continue to use a variety of governance structures for different types of activity. Based on economic arguments, this is appropriate (Meade, 2004). This view is also shared by Te Puni Kokiri and both they and Mead conclude that the model is likely to complement rather than replace the use of existing structures.

2.3 The application of governance and management

The reason why there might be little written on management and PSGEs is merely because of a variation in these terms and their application. The intention of this thesis is to study PSGEs from a management lens. However, PSGEs continue to appear as everything other than management, mainly governance. Te Puni Kokiri (2004) defines governance as that which "refers to the people, structures, systems, policies and processes by which an organisation operates" (p. 6).

Burton et al. (2011) argue that design principles cause well-functioning organisations to ask what are our goals, what are the basic tasks, who makes which decisions, what is the structure for communication and what is the incentive structure? The purpose is not to analyse definitions of governance. For now, the aim is to highlight the overlap between management and governance. For as Cadbury (1914) believes, understanding how to apply the principles of management should not be confused with the principles themselves.

2.3.1 Exploration of management

The definition of management for the purpose of this thesis was provided in the introduction of this thesis. It focused on Fayol's (2016) functions of management. These are forecasting and planning, organising, commanding, coordinating and control. As such, management is the accomplishment of these actions in pursuit of the organisation's objectives while maintaining relationships with stakeholders, technologies and other artefacts both within as well as between organisations (Clegg et al., 2016). This definition of focuses on framing and how to conduct management functions.

To think about how management functions are carried out, is portrayed well by Koontz (1961), who identifies six major schools of management theory. These theories encapsulate a variety of understanding and application of management, without being too prescriptive. First, the management process school looks at the function of managers. Second, the empirical school is based on the study of experience. Third, the human behaviour school focuses particularly on the human aspect. Fourth, the social system school are the cultural interrelationships and often makes references to the organisation. Fifth, the decision theory school has a rational approach to decision making. And sixth, the mathematical school, sees management as a system of mathematical models and processes. It considers scientific, empirical, human, social, rational and mathematical management.

Management can also be defined against time by comparing the application of management against the theories of the time. Bureaucracy is a social intervention perfected during the industrial revolution to organise and direct the activities of the firm (Bennis, 1966). The six dimensions of bureaucracy are: a division of labour; a well-defined hierarchy of authority; a system of rules and procedures; technically qualified personnel; a system of procedures; and impersonality of interpersonal relations (Bennis, 1966; Daft, 2010).

Bennis (1966) predicts that because of bureaucratic problems, within the next twenty-five to fifty years, we should all be witness to and participate in the end of bureaucracy and the rise of new social systems better able to cope with twentieth century demands. As such, we see the rise of the post-bureaucratic era, where the organisation is decentralised, loosely coupled, flexible, nonhierarchical and fluid (Alvesson & Thompson, 2005). Amongst other things, post-bureaucracy will operate on a basis of horizontal and vertical networking, mutual adjustment, and will be guided by visions and shared values. While this might be ideal, it remains that there is still no concrete definition of post-bureaucracy or of the post-bureaucratic organisation (Heckscher, 1994).

Regardless of which management theories are used to understand the design and operation PSGEs, none make reference to place, only to time and context. That is, there is little reference to the specific hybrid and multipurpose, multifunctioning role of PSGEs in Aotearoa New Zealand. Mintzberg (1983), perhaps offers better advice in that organisations are better designed to be guided by fashion, that is, the power of the norms of the culture in which the organisation finds itself. Therefore, this thesis accepts all these principles of management as a guideline to establish the parameters of this thesis and acknowledges that it is a work in progress as the thesis evolves.

2.3.2 Exploring organisational design

Perhaps looking instead at a particular activity within management, such as organisational design, will provide a better lens in which to articulate the application of governance and management. "Organizational design is the plan of an organization's rationally designed structure and mode of operation" (Clegg et al., 2016, p. 517). It involves the specification of strategy, structure, processes, people, and incentive components of the organisation (Burton et al., 2011). Organisational design is also concerned with the *ought to be*, focusing on that which is desired (Burton & Obel, 1998) and "relies heavily on the ability to relate the systems of organization to their market, social, and technological contexts" (Clark, 1972, p. 12).

Organisational design is also concerned with the process of deliberate configuration of structure, processes, metrics, reward systems but goes beyond activity to include people practices, mind sets and culture to channel individual and collective energy towards the achievement of business strategy (Kates & Galbraith, 2007). Some of the key tasks involved in *doing* organisational design are materialising problems through mock-ups, scenarios, process of generating, developing and testing ideas and most importantly the implementation stage, which is the clear development and specification of the idea, its effective communication and engagement of others (Clegg et al., 2016).

The definitions of management and of organisational design help to illustrate that the lack of management literature in regard to PSGEs could simply be because of its application. While there may be a lack of the application of management principles in the design of PSGEs, the principles themselves should still be considered in the design of PSGEs. For example, structure is one factor that is considered by both governance and management. However, it is the governance perspective that continues to be discussed.

Mika and O'Sullivan (2014) define Māori management as "the systematic action-oriented deployment of resources by Māori and potentially non-Māori managers within a Māori world view (āronga Māori), to achieve purposes that are meaningful and of benefit to whānau (family), hapū (sub-tribe), iwi (tribe), Māori communities and others, in terms of both the means and ends, and which may be conducted within both Māori and non-Māori organisational contexts" (p. 655). Mika and O'Sullivan (2014) also argue that the purpose of traditional Māori management was the survival of whānau, hapū and iwi. It is at this abstract level of thinking where management and Māori management comes in to play with regards to PSGEs, as the literature review has illustrated.

What is needed though is a distinct application of Māori organisational design and functionality in the design of PSGEs. Mika and O'Sullivan (2014) adopt Fayol's functions of management as a framework for examining what it is that Māori managers do. These functions are planning, organising, leading and controlling, and suggests that there is a distinctively Māori approach to management with respect to these four functions. It would be useful to understand a similar Māori approach to the design of PSGEs, beyond the political, cultural, social and environmental influences of design which continue to permeate the literature. This would require claimant groups to go beyond the abstract application of management and consider the detailed practicalities involved in the design of PSGEs as per Fayol's functions.

There seems to be limited understanding and application of how management can contribute to both the literature and design of PSGEs. Although the four functions have been noted, perhaps a basic consideration of the principles of management should be used instead. Fells (2000) discusses the 14 *principles* of management which include division of work, authority and responsibility, discipline, command, direction, subordination of individual interest to general interest, remuneration, centralisation, span of control, order, equity, stability of personnel, initiative, and esprit de corps, in other words, a feeling of pride.

The principles of division of work, subordination of individual interest to general interest and direction, emerge as distinctive principles that have been discussed in regard to the collective need and strategic direction of claimant groups when devising an appropriate structure for their PSGE. Gibbs (2015, p. 6) agrees and states that "the careful specification of functions and responsibilities across different components of the PSGE structure is an important aspect of designing an effective PSGE". In particular, the relationship between the corporate entity and the PSGE needs careful consideration with respect to objectives, powers, reporting and management support.

Again, considerations of PSGE design are not contemplated as management principles but are discussed in light of the social and cultural requirements for the PSGE model to reflect tribal imperatives. To shed light on the contribution of management to the design of PSGEs, requires concurrent discussion of governance and management in the design and functionality of PSGEs. Adaptive management has been applied to environmental management over many years (McLain & Lee, 1996). It is an approach to resource and ecosystem management that refers to functionally defined social-ecological systems with a regional scope (Voß & Bornemann, 2011).

2.3.3 Management and governance

With this in mind, PSGEs are established with a goal, amongst other things, of managing assets and resources on behalf of claimant groups. The potential for the consideration, use and application of adaptive management has merit for the design of PSGEs as it gives consideration to the role of management in the design process. Voß and Bornemann (2011) promote use of adaptive management for the effective integration of politics into the design of good governance. They draw attention to the pervasiveness of politics as often unruly and hidden attempts at shaping the set-up, process, and outcome of governance to further beliefs and interests of particular actors.

Halbe, Pahl-Wostl, Sendzimir, and Adamowski's (2013) paper on integrated water resource management aims at finding practical and sustainable solutions to water issues. They propose a new methodology for the integrated analysis of water resources management and governance systems, which allows for the examination of structures and processes. In their research, they link participatory modelling with research on complex management and governance systems. At the core of their research, is the importance of knowledge transfer between scientific, policy, engineering and local communities. Their view on adaptive management principles facilitates assessment and implementation of transformation processes between these groups for effective management of resources such as water.

Tihanyi, Graffin, and George (2014) also talk about the role of management and the impact of governance. They agree that corporate governance is about what the board of a company does and how it sets the values of the company, but is distinct from the management of the company by full-time executives. Corporate governance stems predominantly from a financial perspective. Instead of adaptive management, Tihanyi et al. (2014) talk about agency conflict and explore governance problems at different levels of analysis by considering managers and their teams in leadership and other roles rather than as agents of the shareholders or inside members of the board of directors.

Gibbs (2015) stresses the need for separation between governance and management, based on function and the expertise of those functions. The separation of governance of the parent entity from management of the assets is crucial for the effective management of settlement assets. This separation allows the right skills to be focused on the right tasks. Typically, the trustees who are elected to govern the parent body are experienced at political representation and do not necessarily have the business experience for effective management of commercial assets. A separate commercial arm enables PSGE trustees to appoint company directors with appropriate skills.

Boje, Oswick, and Ford (2004) provide an interesting argument that organisations are phenomena in and of language. They argue that organisations can be understood as collaborative and contending discourses. As such, we can consider organisations as material practices of text and talk set in currents of political economy and sociohistoricity. From this point of view, what an organisation is and everything that happens in and to it can be seen as a phenomenon in and of language. This remains true given the legal and statutory requirements surrounding the design and implementation of PSGEs. This legal language could very well infiltrate the literature on PSGEs to the point that any acceptance of management is either absent or misunderstood.

There is no broad agreement that management and governance functions should be isolated. There is support though for better understanding on how the two functions can work together in the establishment of PSGEs. That is, how management and governance can be used in designing appropriate structures for claimant groups. Currently, we only use and understand managerial concepts in the abstract but lack a distinctive application of Māori organisational design and functionality. Because of this, there remains minimal literature on PSGEs and management.

Irrespective of whether or not PSGEs are portrayed as a management issue, the discussions within the organisational design activity of treaty settlements continue to be framed within a political, legal, environmental, cultural, economic and governance lens. When structural issues of time, cost and flexibility to meet both statutory and collective needs are present, organisational design is not fully appreciated for its contribution to settlement challenges (Te Puni Kokiri, 2004).

If governance as defined by Te Puni Kokiri (2004), is merely one feature of an organisation, the reason for the preponderance of the literature on governance in PSGEs is not apparent. Perhaps it is because there needs to be a better understanding of organisational design and management. That is, beyond thinking about managing assets, or contrasting management and governance and operational activity. In fact, strategic thinking needs to take into consideration a Māori approach to planning, organising, leading and controlling (Mika & O'Sullivan, 2014).

Ngā Tipu Whakaritorito was completed from a governance perspective (Te Puni Kokiri, 2004) and He Waka Umanga was completed from a legal perspective (New Zealand Law Commission, 2006). These reports have been reviewed from a legal perspective (McKay, 2012) and an economic perspective (Meade, 2004). This will contribute to the literature and policy, and allow managerial concepts to be considered *prior* to establishment of PSGEs.

2.4 Māori management, design and function

"Analysis of organisation design literature shows there is a complete absence of literature concerning the nature of indigenous organisations and their design" (Prendergast-Tarena, 2015, p. 33). This remains true for PSGEs as the literature so far has shown that management has only been discussed in light of management and co-management of resources and assets, current structures not being suitable, and the multiple purposes ascribed to PSGEs. These are not necessarily issues of management or design and for this reason, this literature review's scope considers Māori management.

Prendergast-Tarena (2015) identified that the commonality of contemporary indigenous organisations is in their contexts and challenges rather than their mechanics. This confirms two things. First, that management has a place in contributing to the development of these mechanics, and secondly that the commonalities of contexts and challenges amongst indigenous organisations including Māori, are more evident. This coincides with the idea presented earlier that factors of design could be more important than design itself. These factors, or contexts and challenges, are presented next and identify which of those factors that Māori consider important when establishing organisations.

2.4.1 Māori organisations and the role of values

Values and the important role of values remains critical in the establishment and practices of Māori organisations and Māori businesses at large (Spiller, Erakovic, Henare, & Pio, 2011; Tinirau, 2017; Wolfgramm, Spiller, Henry, & Pouwhare, 2019). Tinirau (2017) argues that "though Māori have endured discrimination, and their business reflect either Pākeha business models, Māori models of business or a composite of both, Māori values tend to manifest in different ways, even though they may not be defined or formalised" (p. 120). This will become true for PSGEs particularly because the people they represent are Māori, iwi, hapū and whānau who hold a high regard for tikanga and values as a first consideration as to what PSGEs must have.

Knox (2005) discusses values and their role in the way Māori organisations have evolved. His thesis investigates traditional ways in which Māori society was organised prior to the signing of the Treaty of Waitangi and the impact of the arrival of Europeans on the Māori economy. Knox argues that the Pākeha (European) organisational model under which most Māori activities have been conducted since the mid twentieth century remains inadequate. While Knox focuses on Māori land, a new approach to Māori organisations is also needed which will result in better outcomes for Māori landowners. Knox's approach encourages the use and important role of Māori values.

Such values can be seen as providing an advantage to Māori businesses and Māori in business. For instance Best and Love (2010) discuss the role of cultural capital in indigenous organisations. The argument is that cultural capital can be the reason for economic growth; in other words, turning cultural capital into economic capital. Best and Love also state that Māori organisations have different ways of management and leadership to that of European organisations because of values such as tikanga and kawa (custom). Although the theory applies to Māori businesses, the same can be said for PSGEs, especially since PSGEs include Māori people, assets and values as define by Best and Love (2010).

A similar view is held by Spiller et al. (2011) in their article on Māori values in tourism business. They look at business as catalysts for well-being, as opposed to being profit and wealth driven. In particular, they argue that Māori values such as tikanga, manaakitanga (hospitality) and pono (truth) are part of Māori organisational realities which inform Māori business practices and facilitate well-being. Māori models of business are considerations for design as Spiller et al. (2011) put it and organisational realities that PSGEs assume.

2.4.2 Organisational realities and being multipurpose

Organisational realities is also alluded to by Henry (1997), who suggests that influences such as capitalism have led to the development of a new economic infrastructure that has allowed Māori to operate in their commercial reality, whilst also blending aspects of Māori culture. The infrastructure, from which Māori businesses have developed, results from Māori needs and constraints imposed by paternalistic, inflexible, and discriminatory legal frameworks Māori businesses must operates within (Henry, 1997).

Earlier this review spoke of settlements being multi-purpose, which remains true for Māori organisations generally. Harmsworth et al. (2002) discuss sustainable development and holistic Māori approaches to improve well-being, health, capacity, identity, environmental management, and economic growth. Their framework can help organisations set goals that go beyond economics. They argue that with any organisation's movement into a new phase, a review of the organisational structure and processes is essential, however it falls short of considering what appropriate structures meet all these requirements.

It begs to ask, what then are appropriate designs or models that meet the breadth of values, cultural needs, commercial realities and functions of not only PSGEs but Māori organisations and businesses at large. This poses a more critical question: are there any? In returning to Prendergast-Tarena (2015), addressing these questions requires reference to indigenous contexts. Although he looks at the relationship between organisational design and success and how they are influenced by culture, his insights are useful here.

2.5 Indigenous and tribal design and function

"Finding the structure that will best meet the unique governance requirements of Māori collectives has challenged Māori incorporations and trusts for quite some decades" (Prendergast-Tarena, 2015, p. 12). Prendergast-Tarena argues that the traditional forms of iwi organisation were insufficient to progress claims through the tribunal process. Together with the need to form a structure that met the prerequisites and conditions set out by the Crown, a new model of tribal structuring was created—the iwi corporate. The ratification of a new form of iwi organisation to manage post-settlement assets has become an unintended consequence of the settlement process.

This review of how PSGEs are created, does not confirm if claimant groups in fact had meaningful input into the design of their PSGEs. Instead it asks if such structures were merely replicas of western models. It also does not confirm, whether managerial concepts were part of those models. Prendergast-Tarena (2015) argues that the adoption of western models suited political motives for the transfer of assets but did so at the expense of a more considered approach whereby cultural values could have been better translated into organisation design principles. And although this thesis is not about values as such, values remain critical for Māori organisations.

Martin (2003) urges conceptualisation of indigenous organisations within the complex domains in which they are located. This rarely occurs in the development of PSGEs. Martin (2003) also believes that the essence of developing effective indigenous institutions is not about solving conflicting values but rather working toward a robust system that can engage diversity and the technical capability to operate the institutions. This is consistent with PSGEs not only being multi-purpose but products of organisational realities.

2.5.1 *Indigenous governance and management from the United States*

Although PSGEs explicitly incorporate the term governance, little is known about the relevance of management or managerial concepts. The next section reviews nation-building theory from indigenous experience of the United States of America (US). It highlights challenges similar to those of PSGEs.

Tribal governance is something that has been seriously considered in the US. Cornell and Kalt (2006) talk about two approaches to reservation economic development, one of which is the nation building approach. While nation building is about self-determination and tribal development, for Indian nations, it is about backing up sovereignty with effective governing institutions. Effective governing institutions is about ensuring Indian nations are in the driver's seat, it is about understanding the rules of the game, it is about separating politics from day-to-day business and program management, it is about matching indigenous political culture and legitimacy in the eyes of the people.

However, "one of the problems that Indian nations have had is their dependence on institutions that they did not design and that reflect another society's ideas about how authority ought to be organized and exercised" (Cornell & Kalt, 2006, p. 16). This argument was shared earlier by Prendergast-Tarena (2015) in the adoption of western models. Cornell and Kalt (1994) continue to argue that instead, governments should have a resourcing role as opposed to a decision making one. How then can sovereignty be achieved if indigenous institutions continue to work within the confines of western models? Cornell and Kalt (1994) indicate that for institutional success relies on their ability to turn their legal conditions into a practical tool for nation-building.

The same can be said of PSGEs, particularly in light of the importance of values and the multiple purposes prescribed to PSGEs. Cornell and Kalt (1994) define this as institutions being able to pass the test of not only being designed to work in the abstract, but they have to fit the informal institutions as well, that is, the culturally derived norms and preferred ways of doing things. Further, Cornell and Kalt (1994) argue that these institutions of self-governance have to work both at the level of policy and group action and at the level of day-to-day bureaucratic functions. This may seem problematic because the execution of self-governance is not always successful.

This is confirmed by Miller (2018), who tries to apply the nation-building theory to the problem of how to develop private sector economies on reservations. This gets to the heart of the practicalities, or as Cornell and Kalt (1994) put it, the day-to-day bureaucratic functions. At the heart of Miller's argument is that if sovereign institutions are the goal, Indian peoples and governments are well overdue to revive their traditional institutions that once promoted and protected private economic activities. Getting to that stage will be a matter of one of two things, or both. Needing a strong management theory to complement the stable governance theory of nation-building or as previously discussed, being able to turn their legal conditions into a practical tool for nation-building.

Despite attempts to understand organisational design and management and their relevance to PSGEs, understanding if and how design and function are determined prior to the establishment of any PSGE remains elusive. Widening the scope of literature to consider governance, Māori management, indigenous design and tribal governance, has provided other ways to view PSGEs. Yet, PSGE design and operation are confounded by the complexities of context, organisational realities, governance, values and cultural needs, adaptation of western models and achieving sovereignty.

Prendergast-Tarena (2015) states that "there has been no analysis of the characteristics of current indigenous organisations to determine if there are uniquely indigenous features or if they merely mimic Western corporate structures" (p. 15). He argues that new knowledge generated in this area would assist indigenous groups in designing their organisations to best achieve success as defined by their own realities.

Mika and O'Sullivan (2014) share a similar argument and aim to renew interest in Māori management as a distinctive form of management within Aotearoa New Zealand. They agree with the argument so far that what is written about Māori organisations tends to concentrate on governance, structure and leadership and not so much on management. They also argue that Māori management is locked into a post-colonial struggle to correct the imbalances of unequal systems of economic exchange. Therefore, it is important to understand if and how management can contribute to the body of knowledge within treaty settlements.

2.6   Designing the PSGE

The literature so far has built up a theoretical understanding of the place of organisational design and management in PSGEs. And although the comments above stress the need for a distinctive management point of view, it is now timely to consider the practicalities and the processes involved when PSGEs arrive at the stage of development, or better known as the ratification of the governance entity (see Figure 1). Next, the literature review examines the process to establish PSGEs. It seeks to understand if claimant groups are provided with advice to establish their PSGEs and if so, what type of advice this is.

2.6.1   Crown design

It is appropriate that we start this section with advice provided by the Crown (Office of Treaty Settlements, 2018). *Healing the past, building a future: A Guide to Treaty of Waitangi Claims and Negotiations with the Crown*, popularly known as the 'Red Book,' is a summary of the settlement process. The Crown Forestry Rental Trust (2008) have also produced information guidelines for claimant groups, which mirrors the information from the Crown but with a claimant-centred approach. Development of settlement policy and structures is the first section of the Red Book that is relevant to this thesis.

Following a review of the settlement process and policy in 2000 (Office of Treaty Settlements, 2018), six key principles were established to guide the Crown in settlement of historical treaty claims. The principles are intended to ensure settlements are fair, durable, final and occur in a timely manner. The principles include good faith, restoration of relationship, just redress, fairness between claims, transparency and government negotiated. These principles are high level, but it would be interesting to know whether management or organisational design were contemplated in their development.

Another possible factor influencing design is multi stakeholder collaboration necessary to not only the settlement process, but to the design of PSGEs. This literature review has already discussed PSGEs needing to be multi-purpose, now they are also tasked with ensuring their design takes into consideration the various groups who may or may not have an influence or involvement in their PSGE. The first is the Office of Treaty Settlements (OTS). They negotiate settlements of historical claims directly with claimant groups on behalf of the Crown. They provide policy advice, coordinate the government departments that are involved, oversee implementation and administer protection mechanisms of Crown-owned land for settlement purposes.

Other groups involved are the Crown Law Office who provide advice to OTS on legal issues and drafting on settlements. Treasury, the lead advisor to the government on economic and financial policy, is responsible for fiscal management. Te Puni Kokiri, the Ministry of Māori Development provide advice on mandating and governance issues. The Department of Conservation deal with issues relating to land, plants and animals. The Ministry of Primary Industries provide advice on non-commercial fisheries issues. The Ministry for the Environment provide advice on Crown landholding issues. Land Information New Zealand provide advice on land issues including the Public Works Act 1981. And finally, the Parliamentary Counsel Office prepare the drafting of settlement legislation.

It is uncertain whether the Crown Law Office or the Parliamentary Counsel Office secure management advice on the design of PSGEs. Perhaps it is left for Te Puni Kokiri to source expertise on the interplay of these groups. Perhaps the input of these groups is confined to satisfying legal requirements. There appears to be a need for departmental advice on the implementation and function of PSGEs.

Earlier, six key principles were identified that guide the Crown with treaty settlements. The Red Book (Office of Treaty Settlements, 2018) also highlights Crown principles for the development of PSGE structures. Claimant groups must ensure that the structure adequately represents all members of the claimant group, has transparent decision-making and dispute resolution procedures, is fully accountable to the whole claimant group, ensures the beneficiaries of the settlement and the beneficiaries of the governance entity are identical when transferring assets and that the structure has been ratified by the claimant community. There is no particular reasoning for these principles and on the surface, it might seem that they are minimal.

However what is most astounding is that following the presentation of what my seem like flexible principles, OTS also "urges claimant groups to seek appropriate professional advice when considering their options for a governance entity" (Office of Treaty Settlements, 2018, p. 67). And although OTS stress the need for claimant groups to seek professional advice, assuming claimant groups have options in their structure is in fact misleading. This becomes problematic because should the Crown have considered the practicalities or managerial concepts at the outset, claimant groups will not be challenged with finding an appropriate design for their PSGEs.

2.6.2 Financial and legal input

For this reason, accountants and lawyers have set up post-settlement entities (Wineti, 2015). Despite there being a need for better structures to meet the ongoing demands of legislation, stakeholder expectations and asset management and responsibility, PSGEs are constrained in what they can do. While management can improve how PSGEs are designed, the advice continues to come from economic, legal and corporate models. Include the influence of political drivers such as inter- and intra-tribal challenges and mandating pressures, there is little room left for managerial considerations to impact the establishment of PSGEs.

The Crown asks 20 questions on governance as part of the disclosure material when designing post-settlement entities (Office of Treaty Settlements, 2018). Of the 20 questions, three are generic and ask about the proposed structure and bodies accountable to it, how was it developed, and the relationship between the proposed structure and existing entities (if any). Three questions are on representation. Twelve are on accountability, that is, decision making, distributing benefits, rules and changes. Of these, one asks about the activities and another ask about management of assets and funds. The last two are on transparency specifically auditing and distribution of information. It is evident that little is asked of the functionality and execution of PSGEs.

"Ngāi Tahu's lead negotiators were advised by Rogernomics exponents" (Highman, 1997 as cited in Prendergast-Tarena, 2015). At the time, there was continued pressure for post-settled iwi to become corporate and as such was confirmed through the legal recognition and institutionalisation via the Waitangi Tribunal, though not intentional (Prendergast-Tarena, 2015). Even today with many small to medium sized settlements, the likelihood of PSGEs being governance heavy and light on operations is high. This will mean that between the expectations and aspirations from claimant groups, PSGEs will lack capacity to deliver without partnerships and collaboration from other stakeholders (SmartGrowth, 2013).

Sanderson et al. (2007), in their report to the Crown Forestry Rental Trust look at the functions and costs of operating a PSGE. The report is a fair representation of their expertise and considers both the business aspect of operating a PSGE and the costs associated with such functions, particularly during the establishment phase. This is perhaps one of the most relevant documents in regard to the design of PSGEs and management, due to the business lens applied. The report is an attempt to discuss functions of a PSGE as well as the costs associated with these roles. The recommendations are illustrative rather than exhaustive, but nonetheless present a management point of view.

"Benchmarking and best practice principles are critical to inform the establishment of PSGEs, and to successfully grow iwi-owned assets. However, an iwi needs to consider their goals post-settlement, establish and run their PSGE within this context, and choose the functions and types of activities that best fit their situation post settlement" (Sanderson et al., 2007, p. 3). The attention to benchmarking and best practice principles have not been previously discussed and this review contributes considerably to the lack of literature in the PSGE and management space. It also supports the notion that this type of advice should be part of the Crown's processes when negotiating with claimant groups the design and establishment of their PSGEs.

Sanderson et al. (2007) outline four key functions necessary to support the operation of an economically sustainable PSGE. These are business functions, representational functions, statutory functions and treaty partner functions. The functions of individual PSGEs will also be dependent on settlement redress. Each PSGE is created for a purpose and to fulfil that purpose they must function as a business, represent an iwi, and work closely with government. It highlights the need to question, why then PSGEs are not designed around this framework, especially from the Crown's perspective?

"Many iwi initially struggle developing the business functions of their PSGE. They have received their quantum from the Crown and have their PSGE in place, but grapple with the costs associated with setting up a business and lack the skills to take their trust and move it to be a commercially viable business. For many iwi it is difficult to move from being a claimant group to a commercial entity" (Sanderson et al., 2007, p. 20). Coupled this with the increased expectations on PSGEs to be instantly successful and what Sanderson et al. (2007) label other critical responsibilities, referred to earlier as being multi-purpose, bringing in managerial or in this case business factors earlier in the design phase can minimise the work needed come implementation.

A more recent report was prepared for the Crown Forestry Rental Trust (Hayes & Johnston, 2012), which provided tax information to claimant groups. In providing tax information, it was necessary to understand the key business and management functions of PSGEs. The functions informed the type of structure available to iwi, which ranged from minimal to complex and considered the transition of existing structures. The report concluded with a comprehensive overview of the structuring needs for iwi and how this informs which model PSGEs decide on. Given the need to decide how tax is treated, it was necessary to understand the intricate details of the various functions. The report has more detail than the one previously noted and as a result, has more opportunity to analyse from an organisational design perspective.

Current Māori organisations are designed around risk aversion and safety, which make it less likely to accommodate change and innovation (Wineti, 2015). Wineti asserts that the traditional way of building a business is to get an asset or workforce and put a legal boundary around it, particularly those Māori organisations that have been set up under legislation. Not only is it about risk aversion and safety, but claimant groups should also be thinking of the practicalities as outlined by Sanderson et al. (2007). These are, the cost of governance and compliance, the process of transition, plans, policies and personnel, the components of redress that impact on function and the administration and establishment of companies.

The framing of PSGEs is very much about tax and legalities (Chapman Tripp, 2012). The commonly used structure is where the PSGE is usually a tax charity with elected trustees, under which it has a social services trust and an asset holding company. The decisions are around the relevance of being a registered tax charity or not, personal liability for trustees, charities making non-charitable distributions, making distributions to members living overseas, stability around delegated authority, sudden changes of control, policy and direction and claimant groups lacking expertise around companies. Chapman Tripp (2012) recommend structures which build on those currently being implemented and moving away from the largely charitable model.

Perhaps the framing of PSGEs is not so much about its intended or actual form and function, but relies heavily on the type of organisation it is. "A PSGE is not a traditional Māori structure. It is a relatively new type of entity established under a set of Crown requirements for a *very specific* purpose" (Gibbs, 2015, p. 3). This specific purpose has been bound by legislative and tax requirements as outlined by the Crown. The need for clarification of the type of organisation PSGEs are, could determine how best to involve management principles and concepts to the design process of PSGE structures.

Rindova and Kotha (2001) go beyond the conventional thinking about organisational form as relatively fixed and inertial, whereby structural changes traditionally meant adding or removing a unit or a level of the hierarchy. The contemporary view regard organisational form as a distinct entity and provider of certain services and classified as part of a group. As distinct entities, many PSGEs choose the private trust model which has the parent body with subsidiary trusts or companies set up underneath. As such, PSGEs can be considered as unique legal constitutions who operate like iwi-specific monopolies, a single organisation, or as oligopolies, such as those of the Central North Island treaty settlement which consist of multiple groupings.

2.7 Ratifying the PSGE

This section reviews a selection of ratification booklets. Ratification booklets are what is distributed to members of the claimant group prior to their PSGE being ratified. The selected booklets are ones that are publicly available. The ratification booklets illustrate information shared with iwi members on organisational design and management of the PSGE. Publicly available booklets may not include *all* the information that has been distributed to members, as many meet and plan prior to the publication of the information.

Iwi have various ratification booklets. Some looking at the full settlement and some ratification books just for the establishment of the PSGE. At the outset, some settlements chose to inform claimant group members in depth and in detail (Gibbs, 2015; Ngāti Kahungunu ki Wairarapa-Tāmaki-Nui-Ā-Rua Settlement Trust, 2016; Te Runanga o Ngāti Maru (Taranaki) Trust, 2018a), while others chose to provide a summarised version in light of the full settlement and redress package (Ngaati Whanaunga Incorporated Society, 2017; Ngāi Te Rangi Settlement Trust, 2013; Ngāti Paoa Iwi Trust, 2013; Te Mana o Ngāti Rangitihi Trust, 2019).

The Ngaati Whanaunga ratification book (Ngaati Whanaunga Incorporated Society, 2017), sought independent advice to develop their PSGE and a section was dedicated to the PSGE itself. This included how the PSGE meets the Crown's criteria of representation, accountability and transparency and gives examples of what that means for them. The Ngāi Te Rangi booklet (Ngāi Te Rangi Settlement Trust, 2013) goes over the Crown's requirements but stresses the need for the PSGE to be ratified. A strong presence in all ratification booklets to vote yes for the resolutions is evident with Te Mana o Ngāti Rangitihi Trust (2019) stating that if the PSGE is not ratified, it will delay the journey to full settlement and the PSGE cannot receive the assets.

Another distinctive feature of the information booklets has been the clarification of claimant groups. Te Mana o Ngāti Rangitihi Trust (2019) had to go through a significant process to establish a PSGE for its own claims even though a similar entity had existed for the Central North Island claim. A new entity was required before transfer of assets could take place because the entity did not meet the requirements of the Crown. Ngāi Te Rangi Settlement Trust (2013) had a section on the groups and the difference between the claimant groups and the name of the PSGE. Many of the booklets also had to outline a timeline of the settlement process and remind the group representing the claimant group is not the same entity that will receive the settlement assets.

Some of the claimant groups like Ngāti Paoa Iwi Trust (2013), are yet to reach settlement of their treaty claims but have chosen to establish their PSGE so it can be positioned to participate in the shared redress of other settlements they have an interest in. They too undertook extensive work and sought expert advice and had meetings to help develop their PSGE. They summarise the two key roles of their PSGE as receiving settlement redress and fostering, developing and representing the interests of their members. They also identify the role of trustees, how the PSGE will be accountable and that the PSGE will have the option to establish subsidiary bodies to meet the different functions and goals of the PSGE.

Gibbs (2015) produced a preliminary analysis document on the options for ratifying the Ngātiwai PSGE. They also held workshops with their members to discuss options. At the outset they go in to detail on the wide range of electoral models. The electoral models, sometimes referred to as representative models, form a small part of the full structure options available for PSGEs. The electoral models or representative structure, look at how trustees are elected. Ideally, trustees are elected according to the varying attributes and circumstances of the claimant groups. The five basic types of PSGE electoral models are based on voting as marae (Māori communal village), hapū, individuals, groupings or a combination of these.

In addition to representing the iwi in a democratic sense, the PSGE needs to be able to function as a commercial business, deliver services and other benefits to iwi members and work closely with central and local government (Gibbs, 2015). Ngātiwai went into considerable negotiations with their claimant group to develop their PSGE. Some of the issues they raised included providing their voice, overlapping claims and being involved in other settlements, consistency with values and protocols, accountability and transparency. Furthermore, "the design of the PSGE should be strongly influenced by its anticipated functions" (Gibbs, 2015, p. 11).

Te Runanga o Ngāti Maru (Taranaki) Trust (2018a) went through extensive work to develop their PSGE and sought expert advice. They stressed the need to ensure that the roles and functions of Te Kahui Maru (the name of their PSGE) are clearly defined and understood. They decided that a "private trust structure has been used in a number of settlements and it represents the most simple and cost effective structure with both commercial flexibility and flexibility in relation to distributions to its beneficiaries" (Te Runanga o Ngāti Maru (Taranaki) Trust, 2018a, p. 7). The structure was preferred because it was proven, people are familiar with it and it is suitable for looking after assets and money for a large number of beneficial members. They also chose the structure because of its optimal tax position and flexibility for the future.

Ngāti Kahungunu ki Wairarapa-Tāmaki-Nui-Ā-Rua Settlement Trust (2016) ran a series of consultation meetings including asking members their views on key features of a PSGE, the representation model and then the proposed structure. They too identified key messages that came out of the consultation process, including the importance of reconnecting the people to the lands, the revitalisation and restoration of marae and protecting the culturally important lands received in settlement from being lost again. They also identified the importance and reliance on competent people arguing that functionality is relied within the people, so in the book it says trustees should appoint people who have proven business experience.

In the Ngāti Kahungunu ki Wairarapa-Tāmaki-Nui-Ā-Rua information booklet, they also discuss the Crown principles when assessing any proposed PSGE structure. They also developed their own principles to guide the development of a PSGE. These principles include:
- consistency with tikanga
- affordability
- ensuring the PSGE can operate in relation to the size of the settlement package
- simplicity so its members can understand it
- the structure should ensure that all members are represented
- accountability
- flexibility
- the ability to reflect changing circumstances and
- to enable the trustees to achieve the trust's purposes
- that the structure is able to generate income and can return benefits to members.

A paper was prepared to assist Ngāpuhi (a tribe in the North Island) in their attempt to work towards settlement (Sadler & Mackinnon, 2014). The principle aim of the project was to set out what a PSGE is, what available structures there are and the advantages and disadvantages of each, in order to ascertain what PSGE is appropriate for Ngāpuhi to progress to post-settlement. The paper, however, includes outdated information such as pre-settlement structures some of which are no longer acceptable. The paper also included examples of the structures used by other iwi. While there maybe merit in doing this, structure selection should not be based on what other iwi do.

"PSGEs are predicated on an organisational structure identical to a corporation. PSGEs consist of a Trustee Board with reporting lines to it from within the organisation structure, with charitable and commercial arms as subsidiaries" (Sadler & Mackinnon, 2014, p. 760). The authors continue to argue that the settlement process is fraught with impediments and obstacles placed by Crown constraints that Ngāpuhi must participate in if it wishes to complete a settlement. Rather than consider what other claimant groups have done, it would be ideal if Ngāpuhi looked at these important factors to determine possible options for their PSGE. If anything, it may also help inform some of the principles that could guide the development of their design.

2.8 Summary

This literature review has attempted to look at first, how PSGEs are discussed in the literature, secondly, what factors influence the design of PSGEs and finally, whether management or organisational design inform PSGE formation. In regard to the first aim, the literature on PSGEs is heavily based on Māori organisations, Māori businesses, institutions, iwi corporations, and governance. Despite PSGEs making up 63% of the $15b Māori collective assets (Chapman Tripp, 2017), there is no distinctive body of literature purely dedicated to PSGEs and its relationship to management.

The literature on PSGEs is written in light of the treaty settlement process and as such PSGEs are a minor component of the settlement journey. Because of this, the literature includes viewpoints from many subjects including politics, law, environmental studies, mana whenua, income and health inequalities with minimal mention of management. This holistic viewpoint of the settlement process, results in an overwhelming discussion on the challenges and factors that impact design, rather than specific design or managerial concepts.

In regard to the factors influencing the design of PSGE structures, again, these are influenced in large part by the learnings from the settlement journey, including the challenges, contexts, values, cultural needs and high-level factors. Because of this, the current structures do not work and that there is currently no one model that meets the multi-purpose requirements of PSGEs. The literature review asks whether it was best to adapt to western models of design and structure or focus instead on transforming our current legal arrangements to achieve the purposes as set out by the claimant groups.

Although the scope of the review was widened to include governance, Māori management and indigenous organisations, it is still unclear exactly what influences the design of PSGEs. The review though ascertains that important factors for Māori in considering the design and structure of their PSGE can be categorised into three main groups: the management and protection of assets; cultural values; and meeting the needs of the claimant group.

In response to the factors influencing design being management or organisational design informed, this is still uncertain. There is literature on PSGEs and management if considered from a governance perspective. Governance has been considered by government departments and includes sections on management without it being labelled as management.

The review examined the relationship between governance and management. It concluded that management is understood in the abstract and lacks detail in how it can inform design at a development level. However, advice on PSGEs needs to consider the practicalities involved when PSGEs are formed.

According to the ratification booklets, a lot of planning and negotiation goes into the design of the structure. While some claimants received advice, it is unclear exactly what type of advice this was or what type of planning and negotiation went into the design of the structure. While management can improve how PSGEs are designed and function, the literature continues to come from economic, legal and corporate models. The thesis will benefit hugely from getting an insight to not only the intention of the chosen structure of PSGEs, but how it operates according to the many functions outlined in this review and how that structure helps the PSGE achieve its goals and purposes as prescribed by the claimant group.

3 Methodology

This chapter outlines the methodological approaches and ethical considerations for this thesis which looks to understand design and operation in PSGEs. This chapter will first describe the overall research paradigm used throughout this thesis, including Kaupapa Māori philosophy and an interpretive approach. A small section is included discussing positionality, based on the researcher's rationale, interest and experience in the topic. The second part of this chapter then looks at the research methods applied including theoretical and practical techniques. The final part of this chapter discusses ethical considerations for the thesis.

3.1 Research paradigm

This study is qualitative in nature and uses aspects of both a Kaupapa Māori philosophy and an interpretive approach. A key feature of qualitative research applicable to this thesis is an inductive view of the relationship between theory and research, with theories emerging from the data (Bell, Bryman, & Harley, 2019). This is particularly important because whilst the thesis intends to view the topic as per the definitions and features of management, it will do so only to provide the parameters of the topic. The thesis does not intend to assess the data as it pertains to meeting the definition of organisational design. This may present an opportunity later in the thesis to redefine Māori management as the results emerge from both the literature that exists and the collection of data.

G. Smith (1997) defines Kaupapa Māori research as that related to being Māori, connected to Māori philosophy and principles, takes for granted the validity and legitimacy of Māori, the importance of Māori language and culture; and is concerned with the struggle for autonomy over our own cultural well-being. It is important to acknowledge that Kaupapa Māori also has its weaknesses in that it is simply research by Māori, for Māori and with Māori (L. Smith, 1995), which at times can be ambiguous in application. The application of Kaupapa Māori in this thesis is simply to act as a philosophical guide to work with the research participants, to acknowledge and utilise their experiences and knowledge as it has been shared, and to guide the sensitive nature of some aspects of the topic such as treaty claims.

An interpretive approach allows multiple realities to exist (Baxter & Jack, 2008) and will be better placed to guide the research in regard to organisational design. The strength of this approach will also allow data to be collated from PSGEs as described within their own experience (Bell et al., 2019), instead of assuming because the participants are Māori that a Kaupapa Māori approach is best. As stated, the use of inductive reasoning which uses data to generate ideas (Thorne, 2000), parallels with Kaupapa Māori research in that although Māori organisations have adopted techniques of modern management, "Māori still approach such tasks from a cultural lens peculiar to them, informed by cultural imperatives, stakeholder expectations, resources available and their particular circumstances" (Mika & O'Sullivan, 2014, p. 655).

Corlett and Mavin (2018) describe reflexivity and researcher positionality as appreciating our own position as it relates to questions about what kind of knowledge exists. More importantly, it asks how our process informs the outcome. This research acknowledges assumptions from the researcher who was a former trustee of a PSGE. The basic contention is that many of the factors of design and operation are determined by tax and legislative contingencies and as a result, there is a lack of management considerations in determining the design and operation of PSGEs. The premise is that there is a place for management and organisational design in the development and operation of not only future PSGEs, but Māori entities at large.

The study is qualitative in nature and given that both an interpretive and Kaupapa Māori approach are applied, this prioritises the need to place the interview participants and their knowledge at the forefront. As such, researcher influence is balanced accordingly. The participants share their experiences through a structured set of questions, rather than being restricted by it, opportunity to comment where possible is offered, the interview schedule is designed more generally to avoid any pre-empting of responses, literature is inclusive rather than selective, interview participants have a broad range of backgrounds and experiences, and researcher analysis is withheld until the discussion chapter.

3.2 Research methods

3.2.1 Literature review

The overall aim of the thesis is to provide theoretical insights and practical implications. The literature review contributes to the first component of that by examining the literature, information and discussions that currently exist on the determinants of the design of PSGE structures. Initially, it set out to achieve this by reviewing the literature on treaty claims and treaty settlements. However, minimal literature on management as it pertains to treaty claims and settlements was found, so the review was broadened to include Māori governance, Māori management, tribal and indigenous entities. To get a comprehensive understanding of the determinants of design, the review also incorporated government literature on PSGEs, and literature of PSGE advisors and the PSGEs themselves.

3.2.2 Case studies

The key criteria used for selecting PSGEs was based on availability of interview participants and PSGE agreeability. The settlement process did not matter, whether it was through direct negotiation of through the Waitangi Tribunal process. This is because both processes are about grievances and redress as opposed to organisational design. While the researcher had access to many PSGEs locally, the PSGEs selected for the study were those PSGEs who existed for more than 10 years. This was to ensure that a thorough collection of data was received based on experience. Three PSGEs were included for the study.

3.2.3 Research participants

Again, the interviewees were selected based on their availability. As stated, the researcher was a previous trustee on a PSGE and at the time, relationships and networks were established. These same networks were used to approach interviewees, all of whom were willing to participate. Nine people in total participated in the study, with eight being interviewed in person and one completing their interview schedule via submission of written answers. Of these nine people, there were three chairpersons, three trustees, two chief executives, and a trustee who was also an administrator. This was to ensure that both governance and operational viewpoints were included. The interviewees came from a range of backgrounds, including education, research, management, business, community development and all came in at various stages of the development of their PSGE. It was important to gauge opinions of those outside of the field of management.

3.2.4 Interviews

Semi-structured interviews were the main method of research. This method allows conversation to traverse the original interview schedule as needed. The interviews were semi-structured in nature to allow the interview participants to provide their answers within the full context of that which was being discussed. For example, some questions in the schedule focused on the outcome of events and outcomes of decisions. In order to analyse those outcomes, the full picture including the development or process prior to that outcome being made, was necessary to narrow down to answer the question(s). This method reflects a Kaupapa Māori approach in which context helps establish framing and focus of the topic. The interviews were conducted in person and via zoom.

3.3 Research question

The development of the main research question served two purposes. The first, to explore and if possible, respond to the researchers positionality without pre-empting any outcomes. The researcher's position contends that the factors of design and operation are determined by tax and legislative contingencies. And secondly, to apply a dualism approach to the study in a way that was consistent and reflective of the research paradigm. That is, looking at both theory and application, intention and outcome, and design and implementation. The main research question is *"what factors influence the design and operation of post-settlement governance entities?"* The openess of the question also allowed the flexible use of management and organisational definitions.

3.3.1 Interview schedule

Nine sub-questions were developed as an extension of the main research question. These questions were grouped into both design intentions and operational outcomes, with a final question opening up a discussion on advice for future considerations. The inclusion of the word management in some questions and the use of management terms such as operation, functionality, organisation and structure were used to ensure that the study was conducted with a management lens. The term structure was particularly used to achieve this purpose as the design and functionality of ones PSGE is largely reliant on the structure they decide. One question was also asked that looked to address the contention of PSGEs being largely designed to satisfy tax and legislative contingencies. The interview schedule is attached in Appendix 1.

3.3.2 Data collection

An invitation letter was developed and sent out to the chairs of the three boards to explain the research study (see Appendix 2). This same letter was also sent to interviewees for their information. Consent forms were developed and distributed to the interviewees, which were completed in line with Massey University's ethical procedures. The interviews were recorded with a mobile phone and were stored in the researchers Dropbox account. They were then sent to a transcriber for transcribing. A confidentiality form was also signed by the transcriber. Interviewees were offered the opportunity to review their transcripts, which none took up as they were comfortable with what they were sharing. On receipt of the transcripts, they were then coded and analysed.

3.3.3 Data-analysis

Once received, the transcripts were initially organised as per the interview schedule, however, many answers did not follow or fall within the order of the interview schedule. For that reason, transcripts were re-ordered by emergent themes of each interview. Thematic analysis analyses the data and then key themes are developed (Bell et al., 2019). The transcripts were coded into agreeance or disagreement of ideas and responses to the questions. They were then grouped into similarities or differences amongst the answers. These groups were then themed according to repetition of key terms or consistency within the answers. Braun and Clarke (2006) argue that thematic analysis is not biased to any pre-existing theoretical framework, hence the use of this method parallels with both an interpretive worldview and a Kaupapa Māori approach.

Whilst thematic analysis was the key method used for data analysis, it was necessary that at times the full picture of not only the establishment of the PSGEs, but the full treaty settlement process of those PSGEs, be told in order to answer the questions. Narrative analysis is the examination of language that encompasses sensitive stories about participants' lives and events which are injected in to their accounts (Bell et al., 2019). This method was appropriate because although themes were developed from the interviews, a narrative analysis allowed interviewees to tell their stories in its entirety. This was applied in some interviews where some participants provided the full context in order to draw down to the question(s).

Narrative analysis was also used in the examination of interviewee documentation. This included background information on both the settlement and the development of the PSGE, advice provided by lawyers and consultants, organisational documentation and strategic documentation. Some of this information was not publicly available, in that instance were used anecdotally within the interview themselves when referred to. Other documents were used and referenced within the discussion chapter. These documents provided the full content of what was summarised in the interviews.

3.3.4 Definitions

One of the key challenges of this thesis was terminology. The field of management is vast and varied. This fact combined with the limited literature on Māori management and Māori organisational design made the study of PSGEs challenging. This was apparent in the literature review, where the scope continuously needed to be expanded. Despite the study being analysed through a management lens, the inclusion of governance material was necessary to draw out information applicable to management. At times, prompts were also needed throughout the interview process to ensure interview participants understood the nature of the questions being asked. As such, examples of management activities and functions were provided.

The process used for applying management concepts and definitions throughout this thesis is as follows. The introduction chapter laid out the definitions and parameters for the purpose of the thesis. This intended to be a working definition. After reviewing the literature, the literature review highlighted that perhaps management, especially scientific management, was not so apparent in the same way management was viewed from a Māori perspective. This did not mean management did not exist, but instead existed in a way that was appropriate to Māori and to PSGEs. As the thesis went on, both through the interviews and the collation of findings, applying management concepts were used for the purpose of being descriptive. The discussion chapter, the management terms were applied for analytical purposes.

The paper by Mika, Fahey, and Bensemann (2019) was particularly useful for defining Māori business and indigenous enterprises. The paper attempted to define Māori business for statistical, research and policy purposes and supported the need to establish the scope of what was and was not included for the purposes of this study. They define Māori business as one which self-identifies as a Māori business, has 50 per cent or more Māori ownership, applies Māori values implicitly or explicitly; and contributes to the collective Māori well-being (Mika, Fahey, et al., 2019). Other ways of defining a firm are through institutions, organisations, legal entities and as resources. All these terms were considered in the collation of data in order to ascertain what was available and applicable to PSGEs.

Other management terms were used depending on the context. For instance, the thesis uses the terms design and operation, but at times other terms such as models, frameworks, function and structure were used during the interviews to assist the interviewees in understanding and answering the questions. Interviewees who had managerial knowledge, either through experience or through qualification, were aware of what was being asked, which meant the conversation could go beyond basic managerial concepts to more nuanced understandings such as the difference between a management structure and an organisational or legal structure.

3.4 Ethical considerations

Given this study is based on a Kaupapa Māori philosophy and to ensure that the social, political and cultural considerations and consequences of this research have been entirely thought out, the researcher included additional ethical procedures. Given the researchers upbringing in te ao Māori and their experience working for a Māori independent research institute, the researcher conducted a peer-review process firstly with supervisors, with an independent experienced researcher in Kaupapa Māori research and someone familiar being a trustee on a PSGE, as well as a kaumātua (elder) who provided general feedback on the intention and process of the study, from a community perspective.

During the first meeting with supervisors, the overall thesis was discussed and the intention around wanting to do the study. This discussion included initial ideas around any possible ethical considerations, with the supervisors noting at the outset that the study would be of low risk. Much of the information on the selected PSGEs is publicly available. A discussion then was held with a work colleague (experienced researcher who was also a trustee on a PSGE), who advocated for the study. The colleague made themselves available to provide feedback throughout the development of this thesis.

The outcome of this peer-review process required the researcher to fully understand the context of how PSGEs were established, the arduous process and sensitive nature of the treaty claim process. It was acknowledged that although only nine interviews were conducted, the PSGEs are representations of all their members, including whānau, hapū and iwi. It was important for the researcher to maintain the mana (integrity) of each PSGE by being mindful of how the study will be presented in the final report if it is a result of difficult or negative experiences. It was also necessary that throughout the study, that the research methods were compatible and appropriate to tikangā Māori, and that accountability, intellectual property, knowledge co-production, and dissemination of findings were well thought out.

As a response, the aim was clear and communicated to the interviewees and that there was a bigger purpose for doing the study beyond the aspirations of the researcher. It was communicated to the interviewees that the study had a place to contribute back to both the PSGE and to the wider environment of PSGEs and Māori entities at large. An opportunity to present those findings was provided to the PSGEs. It was also communicated to the PSGEs when and how other presentations will be made at the conclusion of this study, to ensure they were aware of the dissemination intentions. Whilst anonymity has been preserved for the participating PSGEs, it was important that they were made aware of how and when their kōrero (narrative) was being shared.

An ethics application was assessed by the researcher's supervisors which was deemed low risk. A notification of this is recorded by Massey University's Human Ethics Committee. In summary, the ethical considerations and processes included obtaining consent from participants, upholding honesty and transparency, maintaining confidentiality, applying anonymity, checking transcripts with participants and providing the opportunity to comment. Although a koha (contribution) was not provided to interviewees, it was agreed that at the conclusion of this study, an appropriate acknowledgement be made to both the interviewees and the PSGE. This may be through a presentation at a board meeting, at an annual general meeting, or by other means suggested by the interviewees.

Participant willingness and consent and researcher accountability were the key factors covered in the ethics application. It was important to get written consent and buy-in from participating PSGEs, especially group consent. The project was made aware to the boards of these PSGEs and consent was either provided by the chairperson on behalf of the PSGE or recorded at a board meeting. In order to maintain the integrity of each PSGE, efforts were made to communicate the study, be transparent about it, collaborate where necessary and be open to any feedback and requests. For individual participants, consent forms were signed, with an option to receive transcripts, further comments, and or opt-out of the study as they wish.

For researcher accountability, no personal information was gathered and anonymity was upheld. Within the findings chapter, generic information is stated when explaining the criteria and demographics to mitigate against identifying the PSGE. A broad summary is also provided of the interviews to limit potential for them to be identified as well. This was also managed throughout the final report and will be during any future presentations made. Beyond this study, and given the researcher's personal interest in the topic, the opportunity for the final report to continue and go beyond its original intention is possible. In which way, this is yet to be confirmed.

4 Findings

The purpose of the findings chapter is to summarise the key themes that emerged from the interviews. The findings are presented in the following order, which aligns with the natural flow of responses. First, organisational demographics are presented (see Table 2) which follows with participant information. The chapter then describes the factors of design, structure of the PSGE and advice received on structure. The second part of the chapter summarises how the PSGE operates and if and how it operates from a management perspective. The chapter concludes with future recommendations suggested by interviewees.

4.1 Organisational demographics

	PSGE A	PSGE B	PSGE C
Settlement details			
Time settled	2005 – 2010	2000 – 2005	2005 – 2010
Financial value	$15mil – $20mil	$40mil – $50mil	$10mil – $15mil
PSGE details			
Legal structure	Private trust	Private trust	Private trust
Representation structure	Marae-based vote 8 trustees	Hapū-based vote 16 trustees	Individual vote 5 trustees
Office structure	Business as usual roles with portfolios (education, research, environment), 10-15 staff, with a Chief Executive Officer	Business as usual roles with portfolios (rangatahi, environment), up to 10 staff with a Chief Executive Officer position	Business as usual roles with portfolios (whakapapa, projects), 5 – 10 staff with a Chief Executive Officer position
Type of subsidiaries	1) Developments Limited with limited partnerships subsidiaries 2) Charitable Trust with a health and social services	1) Holdings Corporation with an Investment Arm & Economic Development 2) Fishing Limited 3) Health and social services	1) Community trust – charity 2) Investment trust – charity 3) Company – Māori Authority

Table 2 Organisational demographics

4.2 Interview participants

Nine interviews in total were conducted across three PSGEs including three females and six males. Three chairpersons, two chief executive officers, three trustees and a trustee who also was an administrator were interviewed. All participants had skills and experience in areas outside of governance. These included te reo Māori (Māori language), historical research, research, education, management, broadcasting, local government, business, leadership, teaching, and community development. All were involved in Māori kaupapa (purpose), such as management of iwi and hapū events, participation in political movements, and sector specific roles representing iwi interests. On the contrary, because they did have these other skills, they were looked upon to put their hand up for elections.

The key factor influencing their involvement in the PSGE was whakapapa (blood ties). Whakapapa in this sense is knowing who they were, being highly encouraged and motivated by their whānau, having a sense of responsibility to their hapū. Participants wanted to make a contribution back to their people, of wanting to return home and reconnect and ultimately of having a strong belief in the kaupapa determined by iwi at the time. Most had other family members involved in the settlement process too, hence they were either directly or indirectly involved in the settlement prior to involvement in their present roles. This included advisory roles for the iwi, being involved in negotiations, sitting on the paepae (orators' bench) during hui (meetings), coming through from the marae committee, to hapū representative, to being elected on the board of the PSGE. At times, some interviewees had a break of three to five years from either being elected or working in the PSGE and returned.

4.3 Factors influencing design

4.3.1 Whakapapa and hapū rangatiratanga

The factor of whakapapa focuses on how best to recreate the social structures of the people, reinforcing their own processes without a need for extreme reconfiguration of the structure. This asked, how do we best represent ourselves in this structure and how do we see ourselves in this PSGE? It was important that within the structure, particularly in the representation model, how whakapapa was reflected and how to maintain unity amongst the people. Hapū rangatiratanga was also critical in that it needed to remain the key driver for decision making and ensuring hapū were given the opportunity for engagement at an iwi level.

4.3.2 Treaty claims and treaty settlement process

At the time the government sort of pitched us against them by saying, "we're not going to settle with them. We will settle with the largest natural grouping". I still don't agree with that. I don't agree with the way the government works like that. Their idea is there's only one iwi that can be within a defined area and none others. We're still dealing with a lot of issues from that today (Interviewee 5).

While it was difficult to discern how settlement and claims processes affected design, participants continued to refer to them. The outcomes, arrangements and decisions made during settlement, had both a negative and positive effect. The settlement framework caused inter-tribal conflict where the Crown pitted one iwi against another, negotiating only with large natural groupings. This also challenged the status of who is a hapū and who is an iwi? As a result, the establishment of PSGEs disenfranchised many members. Iwi had to tread carefully so as not to further compromise relationships or whakapapa. The research conducted during the claims process also stressed the need to maximise return of assets such as land and to design a structure to reflect that.

4.3.3 Good governance

One of the big areas of focus for us and more recently has been on understanding the role of the board is about strategic governance. That's hard because our whānau want to get down into the detail (Interviewee 9).

There were practical decisions taken into account when considering the design of the PSGE. These include:
- having a manageable board, keeping trustees to a low number
- understanding what works well at a governance level, but understanding the political nature of PSGEs
- achieving good representation
- a need for skilled people, for being excellent managers of assets
- understanding the models proposed by the Crown, but also knowing it could be reviewed and updated later to better reflect the iwi
- not be in debt from the claims process.

While many participants did not always know the desired model, it remained important that the structure was flexible, cost-effective, streamlined, robust, clear and reflected the commercial, social, cultural, political and environmental aspirations of the group. Therefore, good governance influenced the design of PSGEs in a way that due diligence was carried out in absence of trustees having the necessary skill.

4.3.4 Legal and tax

I reckon tax neutrality was the main reason we did it. So it's two factors, tax neutrality and keeping our assets out of charitable trust. Those are the two real reasons we ended up with this, of what I would call quite a clunky set up (Interviewee 1).

It was necessary that the PSGE met the legal requirements of the Crown and that PSGEs were maximising their tax status to ensure costs were kept minimal. However these were only discussed as being a necessity rather than a desire. Very little discussion was had on those influences that had little to no room for change, such as a decision to accept or not accept a model. As a result, the discussion moved to consider where there was room for flexibility. The strategic placement of assets was one option that could be influenced. Where should this asset go? How will it impact our funding? Will it be protected here? Is it bound by legislative requirements? Is it charitable? How will it be supported?

4.3.5 Levels of trust

This level of trust meant that we did not base our structures off fear and risk adversity. We based them off whanaungatanga (relationships) and trust in our people to be able to lead and provide good advice (Interviewee 3).

There were high levels of trust in the PSGE, both internally and externally. Providing support to trustees, to negotiators, having a positive group mentality to move forward and trusting themselves in the process. There were also high levels of trust in their own people, bringing in their own experts and getting rid of expensive consultation costs. However high levels of trust were discussed negatively as well. Given the high trust in lawyers, some templates were copied and pasted from other settlements. Having a high number of representatives for elections also reflected little trust in each other. The representation model, needed to reinforce that one was acting on everyone's behalf and ensuring everyone was there for the right reasons.

4.4 Structure of the PSGE

Inevitably this structure; the government have to ensure that this is a watertight structure and process so no one can come back and try and re-litigate the fact that this can't be full and final…Your structure is basically developed in a way that ensures that the government can cover their a***. They want to make sure that you've got everything in place so you can't screw things up…You know it's all structured to ensure that that can't happen (Interviewee 2).

4.4.1 Description and intention

The PSGE was described as clunky, yet simple and practical. The core function of the structure was to remain tax neutral and to ensure assets and activities were sitting in the most appropriate part of the structure. That is how the simplicity of the structure worked. It gave clarity as to what could and could not be done. PSGEs were encouraged not to be too prescriptive, but flexible enough to work for them and to allow for future changes, which was about managing risks. Dependent on the chosen model, if you had limited resources, you would then partner with other bodies and start planning strategically about how to make the most of your structure.

I think that they created the structure to only focus on protecting the asset…
Now, I think it's practical. I think it works, as long as the governing members are connected to the ahikā (those whom keep the home fires burning), to the marae. I think that's been a real critical part of it (Interviewee 4).

Although the structure is based on a western-centric model, it was still heavily reliant on human resource, ensuring the correct people were sitting at the correct places. Members of the parent body had to ensure it represented the interests of iwi, to be caretakers of the assets, for strategic positioning and oversight. The development or investment arm needed skilled people to grow the assets, so that it could give effect via resources, to the social arm whom address the social, cultural and environmental aspirations of the iwi. This had to be done while also ensuring that as a whole, the PSGE was led by the members of the tribe and was transparent and accountable back to those same iwi members.

4.4.2 Issues

And we're even getting this silly situation where we've got money going between the entities and it has to be registered as a loan on one balance sheet and an asset on the other; oh, it's just nonsense, because it's all into a group, yeah, and that's been a real headache for us (Interviewee 1).

Despite the clarity and simplicity, it was quite an onerous process to make changes and as such, resulted in huge operational costs, going from iwi, to lawyers, back to iwi, and then to the Crown to make amendments. Hence the term clunky. Having too many components to the structure also allowed people to sit in multiple positions within the PSGE which, therefore, challenged credibility. This, however, was not an issue of the structure but of the people, and the lack of understanding around roles and functionality. As such, having limited knowledge caused acceptance of the structure. There was so much emphasis on protecting the assets and ensuring the structure was set up to meet those needs, that building leadership, capacity and mana motuhake (autonomy) was put on the back burner.

4.4.3 Achieving goals through the structure

The structure and the people sitting within the structure are a means to an end… (Interviewee 9).

There was agreeance amongst the participants to just get it (the structure) done, and so, the structure manages to serve its purpose. It allows PSGEs to participate in different activities, to invest and distribute funds. Some parts of the structure do well and others not always. For this reason, it was important that the parent body ensured balance amongst the different entities within the structure so that in order to make advances, all parts of the structure needed to do their part. There was no point being financially rich, and socially, culturally poor. There were advantages to some components of the structure where you could leverage opportunities but there were also limitations. If changes were needed to improve the function of the PSGE, this was not because of the structure, but of the human resource capability and the operational practices.

These suggestions to the PSGE made it visible that the structure was just the structure. To give effect to the structure, it also needed to be supported by good strategy, good people, good policies, input from iwi and be effective. The operationalisation of the structure was dependent on all these factors. The structure was the vehicle, but being able to understand how it works in terms of the overall design and operation of the PSGE was more pertinent. The structure is prescriptive in what it can and cannot do. Therefore, innovation and opportunity were highlighted as a need amongst PSGEs, such as understanding how to capitalise on opportunities. Iwi have access to an array of resources now more than ever and it was necessary to be innovative in ensuring opportunities were capitalised to change outcomes for iwi members.

4.4.4 Attitudes

There was a need amongst PSGE governing boards for a shift in attitude and perception. For the PSGE and its members within various entities, to understand that the structure acts as a vehicle and one of those vehicles was of distribution, not of building empires. The priority was on building capacity within the tribe and not building perpetual shareholders and to ensure that there was an equal distribution of power so that it was not all held within the board. As a result, the PSGE needed to be reminded that it acts as a facilitator and to ensure that there was a level of resource in order to facilitate participation by all, balance of power and equal distribution. This required a paradigm shift from the settlement process, which focused on unity and fighting the good fight to redefining who we are and what the goals and aspirations were for the people.

I think it's really important to acknowledge all the hard work of the negotiating, and everything they had before them, but not get precious that this is the be-all and end-all (Interviewee 4).

4.5 Advice received

4.5.1 Legal and financial advice

We don't know. They know. We pay them big money to know and to tell us how it should be (Interviewee 2).

All three PSGEs received advice from lawyers, accountants and consultants. The advice was largely tax related, particularly around Māori tax status. Although PSGEs wanted to ensure the legal requirements were being met, they also wanted to ensure the chosen structure still worked for them. One PSGE received particular advice on commercial activity and governance arrangements to ensure the structure was efficient and that there was clarity in the arrangements. Because of this there was a high trust model and high risk in that if you were to lose key people, you could lose momentum. There was also a big people-cost to receiving this advice, which one participant referred to as the cost of autonomy. This meant that in order for PSGEs to be self-governing, the successful requirements of an effective structure required securing and financing expert advice.

Despite having being reliant on advice, putting a lot of faith in, and being absolutely indebted to lawyers and accountants, PSGEs were still aware of the particular Crown requirements. As such, establishing good relationships with lawyers and accountants was necessary. Both the external ones that came in specifically for the design and establishment and the long-serving professionals who had worked for the iwi authority prior to the PSGE being established. Support was received with presenting back information to the iwi. However, there was no particular advice given from agencies such as Te Puni Kokiri, no Māori governance development happening at the time. As such, there was an assumption that it (management consideration) would have been taken into account in terms of how things would work.

4.5.2 Learn as you go

I think it was crafted by the Crown's lawyers, and a lot of our uncles that were part of it had come from the works; they hadn't exposure to this type of thing. We didn't have our own lawyers like we do now. You remember, this is like 20 years ago when they started (Interviewee 4).

At the time, the development of PSGEs was a very new space. Limited liability, limited partnership and the legalities of various entity set ups was very unfamiliar for many, especially those involved in the early settlement phase. There was very little understanding of how it worked, the technicalities and dynamics. As a result, many often learnt as they went. For example, the PSGEs might have not known the correct design, but gave clear guidelines of their requirements, parameters, and began to know what types of questions to ask. All PSGEs looked at other PSGEs to learn from them.

4.5.3 Transition period

Institutional knowledge throughout the transition period was another key point. There was some struggle and discrepancies at the wind up of the iwi authority body charged with the settlement and the establishment of the new PSGE. Getting advice on creating robust systems at the outset was a priority and informing iwi members that there would be a changeover period was important. Some participants agreed that institutional knowledge was necessary for continuity, while some noticed no major changes in their transition period. Others believed that those who helped design the PSGE should not be the same people who execute it. This was due to pre-settlement being about the fight, while post-settlement required a different mindset. A transition manager was effective in managing the transition period from pre to post-settlement.

When you're in pre-settlement mode those people that operate well in that space are generally people who have been there fighting the fight. Do you know what I mean? They're not necessarily the right people you pop out the other side to continue on… Either they don't have the skills or they don't have the mind-set (Interviewee 2).

4.5.4 Internal advice

The institutional knowledge continued in regard to receiving advice and inheriting the objectives, practices and ideals of the predecessors. Sometimes advice was accepted and practices were continued, other times one would change and make improvements where necessary, especially in light of modern technology. What once worked many years ago, with the resources they had then, may not be appropriate for today's time and context. There was also a need to understand that for some of the negotiators, this was their life's business. Whereas those involved in the establishment of the PSGE, it was their way of contributing back to the people. That often influenced perception and how the job would be conducted. Some of the negotiators also took on both appointed and self-appointed positions within the tribe.

I knew about governance, my little knowledge about governance, is I govern the board I don't govern the iwi, you know? (Interviewee 6).

4.5.5 Priorities and future planning

How the PSGE was going to work from a management perspective was made on the premise that what was intended and decided pre-settlement, was appropriate for that time and context. How the PSGE was going to work post-settlement was not really considered and such, how it was going to operate from a management perspective was not thought of. To plan beyond the foreseeable future was not always the main priority. This could be true, given the focus was around reclamation and getting assets back. As a result, breaking down future goals into achievable milestones for the present, was not always done. The unknown, the cost of those exercises, who was going to be involved, the risks and opportunities, provided too much unfamiliar ground.

I do think that in some cases we tend to rush or we tend to just look at the high hanging, the higher level of things, and then I suppose we don't actually bring in the operational functions to sit alongside to actually provide that opinion or actually to provide some context, and actually asking for, or allowing for that input (Interviewee 7).

4.5.6 Evolvement of management

That's a big one. There's always this focus on governance, but we need more of our whānau in management and understanding management frameworks (Interviewee 9).

The evolution of management in PSGEs has been a result of experiential learning. Learn as you go, understanding what worked, what did not, continual defining and refining, learning from dysfunction and tension, all presented an opportunity to understand past practice. For many participants, it was hard to plan without having assurance on generating income from assets and building systems when you have had nothing to start with. The need to remain relevant was also consistent with the thinking around what worked pre-settlement was appropriate for that particular time period and context. As a result, the management perspective was about ensuring that a values-based system, pivoting on community *feel* and social, cultural and environmentally appropriate decision making was robust so that development could continue at any given time.

4.6 How the PSGE operates

4.6.1 Layers and balance

All PSGEs operated at particular levels, with each responsible for an aspect of the overall strategic direction of the PSGE. The representation level focused on accountability to the people and of representation. The parent body focused on the strategic positioning of the PSGE. The chief executive was responsible for management and oversight of the working parts of the PSGE, working both up to the parent body, down to its operational staff and across to the subsidiaries. The charitable arm focused on social, cultural and sometimes environmental matters while the investment arm was responsible for matters such as property and investments.

At an operational level, there was variety in how outcomes were achieved, and this was largely dependent on organisational size. For the smaller PSGEs who employed fewer than five staff, these people worked across a lot of roles. The PSGE with more than ten staff, operationally, there was a mix of both business as usual activities, such as finance, health and safety, human resource, and projects. The projects changed, often had a shorter life cycle and were set up for specific purposes. These projects were targeted to meet the strategic objectives of the PSGE. As such, interviewees agreed that there are lots of wheels spinning at the early stages of establishment and overtime, getting a healthy balance between infrastructure and strategy was necessary, but also ensuring separation between governance and management.

4.6.2 Flexibility

There was an overwhelming consensus from participants that despite the structure enabling PSGEs to get things done, and doing so in a clear and simple manner, flexibility remained paramount. And although strategies, policies and processes had been put in place, how the PSGE operates needed to be organic enough to respond to crises and collaboration with others. Flexibility allowed staff at an operational level to get on with the work without being bound by bureaucracy, to focus on limiting outsourcing. There was also a need to be flexible about external funding and how to best use funding to meet both funder criteria and PSGE objectives.

4.6.3 Expectations and actual activity

On a continuum, there are two extremes to the perception and expectations of PSGEs amongst iwi. At one end, PSGEs are just another Crown construct and at the other, PSGEs are meant to solve all the problems of the tribe. The key is to understand what it is you want to achieve and what resources are available. The challenge is two-fold, first by being very clear about your outcomes and your measures of success. The other is to understand how does what you do every day give effect to achieving those outcomes? PSGEs must also ensure that their measures and processes reflect the wants and needs of their iwi members and are not made on assumption. Ultimately, iwi need to be reminded that the Crown still has a commitment to Māori outside of what the PSGE can achieve.

4.7 How well the PSGE operates from a management perspective

I think that's been a hard road trying to get to a point where I feel this place is high performance and we're not there yet. What I'm really pleased about is we're high energy, there's heaps of energy (Interviewee 3).

How well a PSGE operated from a management perspective relied heavily on having an effective CE or GM. Capability in regard to human resource was critical in how well the PSGE did. One PSGE adapted from the traditional technical senior manager role, by allowing their chief executive to front political issues. This way capacity and leadership was built into the role. Other ways the PSGE operated effectively from a management perspective was the level of involvement of their audit and risk committee. PSGEs also envisaged establishing a research unit to focus on collecting data, evidence, measuring outputs and outcomes and measuring effect and change.

The structure and its operation are designed in a way that meets best western practices and consequently, also meets many of the outcomes set by members of the PSGE. There were specific tests that PSGEs conduct to evaluate how well their PSGE operated from a management perspective. These included stress tests, member feedback, having *lean* operations, the ease to make decisions, the presence of bureaucracy, the ability to respond to various government issues, trust, clarity and balance with governance, and a heat pack for the board which was a traffic light system to identify urgent to non-urgent issues and or risks. The biggest challenge for managers was how to stay relevant in a post-settled world.

4.8 The future of PSGEs

4.8.1 Improvements

They were big on their legal structure, and I said, actually, that's the house. It's what you put on the walls of your house and how you behave in your house that's important (Interviewee 9).

The adjustments and improvements of PSGEs were not particularly related to structure, as it has stood the test of time. While PSGEs have learnt to continuously review and update their systems and processes, the changes participants would make were better education and understanding around *how* the structures and functions work. Other improvements include, how to better work with the advances of technology, developing platforms for innovation, improvement and application of te reo me ona tikanga, succession planning, how to make the space attractive for young people, growing other forms of currency such as cultural, social, knowledge, history and not focusing just on financial capital, legal changes to do with transactions within entities and the micro-management of legislation.

Many of the changes, PSGEs felt were heavily reliant on people, having the right people and ensuring they had a good skill base. Some argued that it was not particularly about skill base, but rather common sense and others did believe skill with a good mix of belief in the kaupapa was critical. The representation model was a pertinent structural component that people did want to change. How to engage directly with the people and marae without the need of the model, how to improve the election process to ensure people are appointed by skill and not popularity. Some asked how it was possible that the subsidiaries were appointed by skill, but the parent group was appointed by the iwi and not necessarily on skill.

How is the governance entity (the board) making good management choices if they are not appointed by skill. And to think about that is so massive (Interviewee 8).

4.8.2 Big picture

It's real crap. It's again the Crown imposing a framework on us that doesn't suit the way Māori work (Interviewee 5).

All PSGEs believed that the establishment of PSGEs was not full and final, but that iwi will continue to challenge the Crown with injustices and breaches of the treaty. Reminding the Crown of this continues to be a challenge. All PSGEs were accepting of the fact that the PSGE model is imperfect, and will never fully reflect or satisfy iwi. However, Māori are resilient and can adapt where necessary. PSGEs also needed to learn how to work within the Crown confinements but define their own measures of success, what best practice looks like and where the opportunities are. There are going to be new waves of settlement and responses to treaty breaches might not always result in PSGEs. As a result, management as a discourse needs to stay relevant.

5 Discussion

The previous chapter summarised the key findings that emerged from the interviews. This chapter discusses those findings, together with insights formed from the literature. The purpose of this chapter is to show the relevance of the results as it aims to answer the main research question, which is '*what factors influence the design and operation of post-settlement governance entities?*'. This chapter is laid out as follows. The first section focuses on design, intention and consideration of theories associated with PSGEs. The second section discusses the implementation of design, the outcomes of the intentions and application of theories. Finally, the chapter concludes with how well PSGEs operate from a management perspective.

5.1 Design, Intention, Theory

Of the PSGEs in this study, five key factors influencing their design emerged. They were: (1) whakapapa and hapū rangatiratanga; (2) treaty claims and settlement process; (3) good governance; (4) legal and tax requirements; and (5) high levels of trust. However, it was hard to ascertain whether the factors were desired, consequential or necessary. This is due to the way the question was posed, whereby participants were asked what influenced the design of their PSGE and not how.

Design is concerned with the *ought to be* (Burton & Obel, 1998) and based on this definition, only whakapapa and hapū rangatiratanga were considered attributes that PSGEs absolutely wanted in their design. The other factors influencing design were necessary for the process and the environment in which PSGEs operated, such as the treaty settlement and treaty claims environment.

5.1.1 Direct factors influencing design

Whakapapa and hapū rangatiratanga also came through strongly in the intention of the structure. All three PSGEs decided on the private trust model. This remained a critical decision in determining how trustees were going to be elected to the PSGE. Tūhoe, a tribe of the Bay of Plenty, created their PSGE structure to reflect whānau and hapū rangatiratanga and did so by amalgamating all the different trusts so that they could have a unified voice (Sadler & Mackinnon, 2014). One of the PSGEs of this study similarly chose to have a marae-based representation model in order to maintain the existing social structures of the people. The representation and selection of trustees on to the PSGE was a critical decision and as a result, whakapapa and maintaining the mana of hapū was an important factor influencing design.

In organisational design theory, there are two main dimensions that influence configuration (Burton et al., 2011). The first is either through focusing on product, service or the customer or the second option is to focus on specialised function. The first option is also supported by Kates and Galbraith (2007) who consider designing an organisation around a customer as one method for design. Unfortunately for iwi, the design and structure of their PSGE is made up of *all* of these dimensions. As a result, the drive to ensure whakapapa and hapū rangatiratanga is maintained, only makes up part of the factors of design. Therefore, PSGEs needed to ensure that the customer aspect of their design was not done at the expense of other dimensions, such as needed services or functions.

Clark (1972) portrayed the *how best to design your organisation* dilemma as the research versus design approach and argued that many organisations are influenced by the strategies for research rather than the strategies for design. This means that organisations are compartmentalising how the design should be approached ensuring that recommendations are being made generally, looking at observation, hypothesis, testing and conclusion. Applying a design approach moves away from the breakdown of components for analysis and moves towards a *wholeness* of thinking. Clark (1972) uses the example of an employee who engages in professional development but returns to the organisation which remains the same.

If a wholeness approach to the design of PSGEs was more effective, PSGEs should be able to consider *all* aspects in their method for design, looking at the services and specialised functions as suggested by Burton et al. (2011) *and* the wants and needs of the customer (Kates & Galbraith, 2007), or in this case iwi. Iwi have largely inherited a western model for their PSGE and as a result, have designed to survive the process rather than design for actual needs (Prendergast-Tarena, 2015). The pressures for iwi to conform means that there is little to no room to apply the *ought to be* that Burton and Obel (1998) are talking about. It is no surprise then that of the five key factors of design, only whakapapa and hapū rangatiratanga came through as a deliberate factor influencing the design of PSGEs.

5.1.2 Environmental factors influencing design

The second factor influencing the design of PSGEs was the treaty claims and settlement process. This thesis argues that this is perhaps not a direct factor influencing the design but is a factor of the environment in which PSGEs are designed. The difference being there was a degree of acceptance amongst claimants in regard to those things which were inherited and as such, the factors of design were consequential. Not only of Crown requirements but of iwi predecessors, who were usually the negotiators of the settlements. Within the treaty claims and settlement process, the protection and reclamation of assets and cultural values was critical in informing the design of PSGEs.

The protection of assets was evident in the design of the Whanganui River Settlement ("Te Awa Tupua Act 2017," 2017). The protection of the Whanganui river not only informed the design of the PSGE but informed the entire framework. It was an accumulation of moral, cultural, legislative, political, strategic, operational, historical and contemporary features which also embodied what being an equal treaty partner meant. It did this by granting the asset legal personhood, in the establishment of the joint role of Te Pou Tupua where Iwi and the Crown each select a representative to speak on behalf of the river, of the establishment of Te Kopuka nā Te Awa Tupua, the strategy group responsible for the collective interests of the river and in establishing the intrinsic values used to guide the establishment and enactment of the settlement.

This reflects the wholeness approach to design expressed by Burton and Obel (1998). It goes beyond the research approach to design which breaks down components of analysis, in this case, of the social, market, technological contexts in which the PSGE operates. Wholeness is not simply evaluating the operating environment of the PSGE to inform the design. It is about understanding a PSGE's history and treaty settlement process. Therefore, a PSGE has to be designed to both represent its past and serves its future. This is the wholistic environment in which PSGEs operate and illustrates the complexity of the settlement environment.

"We need complexity in order to study complexity" (Colombo & Delmastro, 2008, p. 2). That is why it has been difficult to ascertain exactly what factors have directly influenced the design of PSGEs. Kates and Galbraith (2007) believe that complex organisations cannot be designed from simple business models. For this reason, the need to understand the environment in which PSGEs operate is necessary to understand those factors which have influenced its design. Rindova and Kotha (2001) argue that in order to understand new organisational forms operating in dynamic environments, we will need to blend existing theories, such as those on organisational design, with empirical evidence on how PSGEs operate. PSGEs are a complex establishment, set up for a very specific purpose (Gibbs, 2015) that present theory alone cannot account for.

5.1.3 Design principles

Studying instead the design principles of the PSGE is an alternative approach. Participants earlier said that they did not always know the design most suitable for their PSGE. However, they were guided by values and principles that they insisted were carried through the design process. These included good governance, and of being good governors, practising due diligence, learning, understanding and keeping informed, being practical and of selecting skilled people. Good governance was not a direct factor influencing design, nor an expected outcome of the design, but was a necessity of the process. This is supported by Sanderson et al. (2007), who argue that *best practice* principles are critical to inform the design of PSGEs.

However, best practice principles, for example good governance, is not the same as principles for design. Prendergast-Tarena (2015) argued that in the organisational design literature, organisations were largely presented as being culturally neutral and instead focused on their technical and material elements. The PSGE framework is in large predetermined by the Crown with the design principles set by the Office of Treaty Settlements (Prendergast-Tarena, 2015). What options then are left for iwi in the selection of a structure and design for their PSGEs? It makes sense that it was important for PSGEs to ensure that focusing on the technical and material elements required good governance if there was little to no room to influence how the PSGE was going to be designed since it was predetermined.

The Crown's tool for assessing the design of PSGEs via their 20 questions is stated as being part of their disclosure material needed from PSGEs (Office of Treaty Settlements, 2018). However, it appears to be an evaluation method for accepting or not accepting models. An interview participant made reference to this, arguing that this is in fact part of the Crown's process for due diligence and the questions are in fact to ensure the chosen model is watertight. This is true given the Crown's obligation to the New Zealand tax payer (McKay, 2012). The Crown's principles for design are that the model represents its claimant group, is transparent, accountable, that the beneficiaries of the settlement are the beneficiaries of the PSGE, and that the structure has been ratified (Office of Treaty Settlements, 2018).

Despite cultural values playing a critical role in the establishment and practices of Māori organisations and businesses (Harmsworth et al., 2002), PSGEs are essentially designed around risk aversion and safety (Wineti, 2015). This is in response to the design principles determined by Crown. Not only is this less likely to accommodate change and innovation, but it does not resemble those cultural values important to Māori in the design of PSGEs. Instead, iwi values and methods are introduced in other areas such as the business setting (Roxburgh, 2016), or at the leadership and management level (Best & Love, 2010). As a result, the adoption of western models compromises an approach whereby cultural values inform design principles (Prendergast-Tarena, 2015).

PSGEs are set up for a very specific purpose (Gibbs, 2015) and iwi are aware of the constraints in which they are working. As a result, they ensure best practice principles are applied by responding as effectively as they can to those principles and design aspects predetermined by Crown. Te Runanga o Ngāti Maru (Taranaki) Trust (2018b) worked extensively on developing their PSGE using the Crown's 20 questions. Ngāti Kahungunu ki Wairarapa-Tāmaki-Nui-Ā-Rua Settlement Trust (2016), developed their own principles to guide the development of a PSGE, which included consistency with tikanga, affordability, simplicity, accountability and flexibility. Yet it is not conclusive as to whether they were principles of design or principles necessary for the process.

5.1.4 Design process

The design process can provide more context to the factors influencing the design of PSGEs, especially since organisational design is an ongoing decision-making process with numerous steps and choices to make (Kates & Galbraith, 2007). The ongoing process is applicable for PSGEs given their history, with many of the ratification booklets reminding claimants that the group representing the claimant group is not the same entity that will receive settlement assets. Therefore, the establishment of PSGEs is not a typical business start-up, because it is informed by its history. The design of any new organisation to replace existing ones means that the differences between the existing and the alternative designs have to first be identified (Clark, 1972). Following this, a range of alternative designs can then be generated.

One of the key differences is the transition from pre- to post-settlement. A number of models are being used by Māori collectives, such as Māori trust boards, Māori land trusts and incorporations, and charitable trusts (Te Puni Kokiri, 2004). Māori trust boards, the common entity used throughout the settlement process, is suitable for social, cultural and political objectives. However, as PSGEs are responsible for the management of assets, a new entity is required that is suited to commercial objectives. Māori trust boards are only legally responsible to the Minster of Māori Affairs, whereas PSGEs need to negotiate with the Minister for Treaty of Waitangi Negotiations, the Minister of Finance, the Minster of Conservation and the courts and formal bodies (Hayward & Wheen, 2004).

Following the identification of these differences, Nystrom and Starbuck (1981), argue that the first step in organisational design is confirming a structure. In confirming a structure, one is also required to look at interdepartmental relations, mechanisms for control, governance arrangements, allocation of resources, networks and jobs. The main role of PSGEs is to hold, manage and be responsible for collective assets that are received from treaty settlements (McKay, 2012). However, PSGEs also have three other core functions: iwi representation, statutory functions and treaty partner functions (Sanderson et al., 2007).

It is not uncommon then for PSGEs to go through an arduous process to land on the optimal design to meet varying functional responsibilities. Te Puni Kokiri (2004), believe that the key challenge PSGEs face is that different entities are needed to respond to the requirements of Māori collectives. "The multifarious nature of activities conducted by individual Māori collectives has typically spawned a corresponding profusion of governance vehicles through which those activities are conducted" (Meade, 2004, p. 6). PSGEs are then left to persist with the devil they know, namely the structures proposed by the Crown, and make smaller improvements within those structures (Meade, 2004). This was highlighted by Miller (2018) who stressed the need to turn legal conditions into a practical tool for nation-building.

5.1.5 Intention with structure

"In the literature on organisational design, two fundamental dimensions have been used to distinguish the basic configurations—product/service/customer orientation or functional specialization" (Burton et al., 2011, p. 60). Given that the core function of PSGEs is to manage settlement assets (McKay, 2012), it can be argued that the structure of PSGEs is geared towards functional specialisation. In the common law trust model, one of two accepted models for PSGES (Sanderson et al., 2007), many PSGEs have the main PSGE body which is a private trust and subsidiaries set up for purposes such as a social services or asset holding (Chapman Tripp, 2012). The subsidiaries are accountable to the parent body, but also have their independence by having their own directors, trust deeds and options around charitable status.

Based on this structure, the design of PSGEs are geared towards functional specialisation. Kates and Galbraith (2007) argue that the process of decision making in the early stages of organisational design requires a theoretical framework that gives credence to one choice over another. The process for PSGEs to choose either one of two accepted models for PSGEs seems like a simple process according to Kates and Galbraith (2007). This was evident with Te Runanga o Ngāti Maru (Taranaki) Trust (2018a), who chose a private trust model because it represents "the most simple and cost effective structure with both commercial flexibility and flexibility in relation to distributions to its beneficiaries" (p. 7).

However, the selection of one of two models for PSGEs, is only *part* of the design and decision-making process. Another key decision for PSGEs to make is how they partition the big task of asset management, into smaller tasks either by specialisation or by products (Burton et al., 2011), in this case subsidiaries. And finally, the other aspect of the PSGE structure is to decide the electoral model to select representatives to the parent body. Gibbs (2015) summarise this process as selection by marae, hapū, individual vote, takiwa (region) or a combination of these approaches. The key is to meet the Crown's principles of representation.

In organisational design, a matrix structure is one where an organisation has different components representing different organisational objectives within the same organisation (Kates & Galbraith, 2007). Kates and Galbraith (2007) use Nike as an example of an organisation that is organised by sports, products, brands and regions. A matrix configuration is high in both functional specialisation and product/service/customer orientation. However, it is rarely used as the overall framework of a company. This applies to PSGEs, who on the surface appear to have a simple structure, but contain diverse arrangements. Burton et al. (2011) better explain it with the following configuration (Figure 3) that includes vertical and horizontal differentiation.
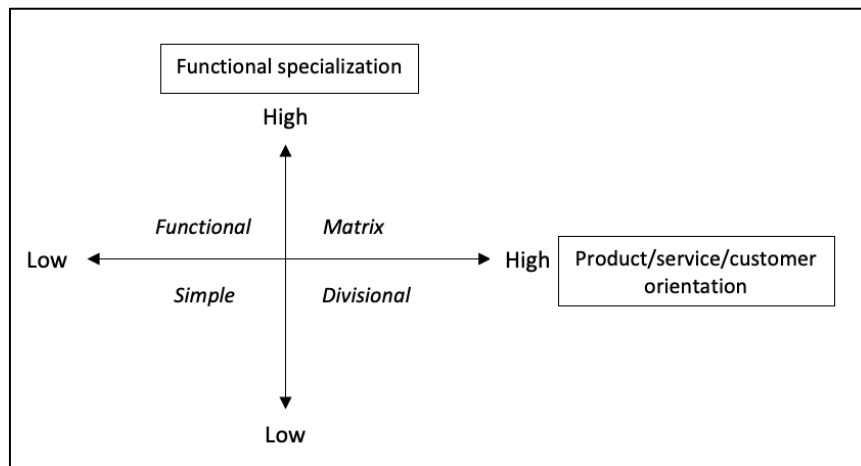
Figure 3 Organisational configuration

This is how PSGEs are considered complicated structures because of their high function specialisation and high orientation to the customer, namely iwi. As stated in the introduction of this thesis, the PSGE incorporates a representation component (election of trustees), a governance and strategic component (the parent body), functional components (the subsidiaries) and performs other functions (statutory functions and treaty partner functions) (Sanderson et al., 2007). Where in the structure these functions are enacted, lies with the PSGE. Structural separation between activities is important (Meade, 2004), but the coordination of functions is realised upon formation. The discussion for now, is to consider the intent of the structure and its impact on factors influencing design.

5.1.6 Design advice

This study found that the last three factors influencing PSGE design are legalities, tax and trust. These result from the design process, structure selection and meeting Crown requirements. The complicated and onerous process of PSGE design, means iwi are reliant on good advice. As a result, legalities, tax and trust, were not explicit factors of design, but were a consequence of iwi not always having the knowledge to make decisions alone.

The framing of PSGEs is very much about tax and legalities (Chapman Tripp, 2012) which results in accountants and lawyers setting up iwi entities (Wineti, 2015). This is not out of want, but necessity. Other literature notes that while accountants and lawyers were heavily influential, their advice was not in isolation. Both Gibbs (2015) and Ngāti Kahungunu ki Wairarapa-Tāmaki-Nui-Ā-Rua Settlement Trust (2016), went through a considerable process to not only seek advice, but had done so collaboratively with their lawyers and accountants while also negotiating and continuously communicating with the claimant group.

Many iwi struggle with developing their PSGE from a political vehicle to a commercial entity (Sanderson et al., 2007). Not only is advice necessary throughout the establishment process, but high levels of trust were critical because of the extent to which advice was accepted and applied. Because the PSGEs are new, iwi often learn as they go and need high levels of trust. Both of themselves and of their advisors. Whilst all PSGEs in this study received advice, none agreed that advisors had full control of the process. One PSGE did encounter a negative experience, where the lawyer used the same template from a previous PSGE structure without modifying it appropriately.

High levels of trust within the PSGE themselves was mentioned, with one PSGE bringing in their own experts, iwi members who had financial and legal experience. High levels of trust of their own was also applicable in regard to accepting and continuing internal advice and institutional knowledge. The degree to which PSGEs applied their own aspirations, goals and objectives of those who came before them required high levels of trust of the past. It was this foundation and advice that was often the driving force for many PSGEs to reach settlement. As such, whilst there was high trust in lawyers and accountants, there was also high trust in PSGEs to apply their own values, wants and needs.

This was evident in both the Whanganui River and Te Urewera settlements which are considered innovative and exemplars of rangatiratanga (Warren, 2016). Warren (2016) argues that the type of arrangements within the settlement confirms and consolidates the iwi understanding, history and relationship with their environment. To apply one's world view through the settlement process, which often has been described as a Crown construct (Prendergast-Tarena, 2015), not only requires high levels of trust within and for iwi, but confidence in exercising that trust. Trusting and having confidence of iwi knowledge, validating what iwi have always known and trusting advisors to support PSGEs to make them happen.

The factors pertinent to PSGE design outline thus far are direct, are of the environment and are of process. Not all factors were desired, but were necessary and consequential. The intention of structure is to meet the purpose of PSGEs, which relates to governing settlement. It was also necessary that the structure reflects whakapapa and hapū rangatiratanga. In theory, a functional specialisation focus to PSGEs seems appropriate. However, the inclusion of an electoral model and iwi purposes, means a matrix structure might be more appropriate.

5.2 Implementation, outcome, application

The next part of this discussion analyses implementation of the design, the outcome and the application of theory. This section answers the question, what factors influence the operation of PSGEs? It will do this by analysing the structure of the PSGE and how the various components were implemented. It will also look at the different functions and how they are operationalised and finally, how the structure helps achieve the organisations goals.

5.2.1 Implementation of the structure

Participants describe structure along a continuum of clunky at one end and simple and practical at the other. Most participants found their structures simple, practical and offering clarity as to roles and responsibilities. This is consistent with the finding that PSGE structures are geared towards functional specialisation. Each level of the structure knew its responsibility, whether it was governance, strategic direction, management, protecting and growing the asset(s) or social and cultural development.

All PSGEs in this study chose private trust models. The types of subsidiaries they have include health and social services, fishing, investment and economic, community trusts and Māori authorities. The structures these subsidiaries used were a mix of charitable trust, limited partnership and holdings company. All three PSGEs used different electoral models, one a marae-based voting process with eight trustees, one a hapū-based process with 16 trustees and another electing five trustees via individual vote. All PSGEs had varying office structures with both standard business functions and special projects or portfolio functions. All trustees and employees understood their function and their role within the full structure.

Earlier it was discussed that the design of organisational structures are guided by one of two options—to configure the PSGE by product/service/customer or by function (Burton et al., 2011). This thesis has argued that PSGEs are designed and implemented to achieve both. Although the representation component is merely a process to select trustees and, therefore, does not have an ongoing functional component, it is a highly important exercise. This is because it is the members opportunity to participate and have input, as trustees on the PSGE have a responsibility to represent the interest of all beneficiaries (Gibbs, 2015). As such, the orientation towards the customer, namely the beneficiaries, confirms that PSGEs appear matrix in nature, as in Figure 3.

Burton et al. (2011) argues matrix formations are costly as there are more managers, more information and more complicated coordination. Most of the coordination problems of matrix structures are handled by matrix managers (Burton et al., 2011). In this case, they are the general managers and chief executive officers. Clunky was used by a participant to explain structure. This participant worked at a management level, so was aware of the complications with internal transactions between PSGE entities and the difficulty of making changes. Most participants agreed that their structures were simple and clear, but felt their issues were personnel related—a lack of understanding around roles and functions.

As a result, the issues are not related to the structure but are concerned with the operationalisation of the structure. This is consistent with participants who agreed that the adjustment and improvements needed in PSGEs, were better education amongst trustees and understanding around *how* the structures and functions work. If this had been the case, negotiators would have made more informed decisions, rather than mere acceptance of the structure due to limited knowledge or have a heavy reliance on the advice provided by lawyers and accountants. The problem of limited knowledge is not an issue of access or of coordination of information suggested by Burton et al. (2011), but is simply of trustees not having all the necessary knowledge needed at the time.

5.2.2 Structural issues or something else?

The dilemma of limited knowledge is further complicated by the fact that two key pieces of literature, He Waka Umanga (New Zealand Law Commission, 2006) and Ngā Tipu Whakaritorito (Te Puni Kokiri, 2004) and thorough reviews of those documents (McKay, 2012; Meade, 2004) all argued that there was a need for better governance structures for Māori collectives. This illustrates some inconsistencies in confirming whether the issues of PSGEs are related to the structure or of other matters. To recall, these reports are in reference to Māori collectives. "The need for good Māori governance structures does not derive exclusively from the treaty settlements process, however" (Meade, 2004, p. 2), but instead refers to a range of Māori collectives such as incorporations, trusts, family trust and marae committees.

According to the participants, the private trust model, is simple, practical and clear. It is geared towards functional specialisation (Burton et al., 2011) with everyone knowing who is responsible for what. The commercial and business functions are carried out by the investment or economic subsidiaries, the social and cultural functions are carried out by the charitable subsidiaries. The office operates business as usual functions and special projects or portfolios to achieve other objectives as per the strategic direction of the PSGE. The various entities are formalised with treatment of tax according to their business activity.

It is difficult to understand then, how the current literature stresses the need for better governance structures. The New Zealand Law Commission (2006) argues that there is a lack of a legal framework to represent and manage the interests of tribes and other collectives and for tribal restructuring to ensure structures are representative of the group and their culture. How a structure best represents culture and the interests of the claimant groups was not identified in the literature. Some of the issues of current governance entities are time and cost restrictions, statutory amendments and streamlining existing arrangements. However, are these issues of structure or of something else?

Both the He Waka Umanga Bill and the review by McKay consider that the existing structures do not meet the varying needs of Māori and their management of collective assets and that "there is at present no entity that can cater to the wide-ranging needs of Māori, nor address the unique circumstances Māori collectives face in managing their assets" (McKay, 2012, p. 133). Because of this, there is a need for a more effective alternative (Te Puni Kokiri, 2004). The need for better governance entities is not a result of PSGE structures being unsuitable, but because there are few alternatives. This is consistent with the Crown's position that only accept two legal entities are acceptable for PSGEs (Sanderson et al., 2007).

PSGEs do not appear to have as many structural issues as other Māori collectives. This may be because PSGEs offer flexibility of purpose and activity (Gibbs, 2015) and can encompass a variety of functions. This is consistent with the finding that there was consensus among participants for flexibility. Despite the prescribed nature of PSGE structural options, they are still flexible enough to do what is needed of them. For example in crises and in tribal-wide issues which required every one 'on-deck', PSGEs were easily able to adapt to those needs and were not restricted by the structure, their role or bureaucracy.

Two PSGEs in the study underwent restructures, with one PSGE bringing in an outside entity into one of the subsidiaries and the other flattening its structure. Restructuring highlights that PSGEs can be flexible and adaptable. The argument for better governance is in response to having alternatives. But for now, given flexibility is possible within PSGEs, current structures achieve the purpose of managing collective assets.

5.2.3 How the PSGE operates

The next section discusses how the three PSGEs in the study operate according to the definitions of management. Management is the process of forecasting and planning, organising, commanding, coordinating and controlling (Fayol, 2016). These functions and related activities as they occur in PSGEs are discussed.

Planning involves examining the future to devise a plan of action (Fayol, 2016). Much of the planning that PSGEs in this study undertook, involved planning around structure. The intricacies involved with the placement of assets and the treatment of tax, meant at times this was done at the expense of *strategic* planning. Coupled with the pressures of the settlement journey, future planning was not always completed thoroughly. The separation of functions from the parent body, to the subsidiaries, to the office, meant that when planning occurred, it was done in an entity-specific way, rather than cohesively. Although for Māori management, planning often includes incorporating the past, present and future (Mika & O'Sullivan, 2014), planning for the future was minimal in comparison to the planning of the present, which was impacted by the past.

There are a few reasons for that. The findings illustrate that there are two extremes to the perception and expectations of PSGEs. At one end, PSGEs are just another Crown construct, and at the other, PSGEs are meant to solve all the problems of the tribe. The challenge is twofold. One is having clarity about outcomes and measures of success. Second is understanding how what happens at an operational level gives effect to those outcomes. Despite the PSGE needing to adequately represent and be accountable to the claimant group (Sanderson et al., 2007), how their values, aspirations, objectives and goals were incorporated to the structure was inconclusive.

Of the findings, PSGEs did minimal planning for the foreseeable future. The unknown, the cost of planned activity, who was going to be involved, the risks and opportunities, provided too much unfamiliar ground. It was important for PSGEs to be realistic about the level of resource at their disposal and even more so, how to manage expectations and activities against those resources. As a result, PSGEs were found not wanting to overcommit to future aspirations and objectives and as such, future planning was conservative.

Organising involves building a dual structure of material and human resources (Fayol, 2016), which lays out the lines of authority and responsibility (Fells, 2000). For Māori organisations, organising includes adapting and applying available resources and deploying those resources based on tribal priorities and collaborating to achieve organisational goals (Mika & O'Sullivan, 2014). Of particular interest for organising is the human resource aspect. The structure decided by PSGEs illustrates the clarity and simplicity of how functions are carried out according to the layers of governance, management or appointments to subsidiaries. However, appointments to roles and positions within PSGEs, is only part of the process of organising human resources. The other is the efficiency and capability of those human resources.

This study found effective human resources and capabilities were essential to PSGEs. Human resource management includes attracting and selecting employees in line with the strategic direction of the organisation (Clegg et al., 2016). In particular, good general managers were critical in the performance of PSGEs. And as such, suggested changes for PSGEs revolved around human resources. This included better understanding of roles and functions, improvements in the representation model and election process and better engagement with the claimant members outside of the structure.

Organising of human and material resources also appears in regard to flexibility. Flexibility was necessary for PSGEs to adapt and respond to crises. There was an example, where one PSGE needed to be flexible about how to best use external funding to meet both funder criteria and PSGE objectives. There were also instances where underperformance would be supported or made up by other parts of the PSGE. Whilst these are not clear-cut exemplars of organising in a PSGE, they highlight how resources have been adapted to achieve objectives.

Command goes one step beyond building human resources and focuses on *maintaining* activity amongst personnel (Fayol, 2016). It focuses particularly on putting the plan into action (Fells, 2000). This thesis has explained how the private trust model allowed for simplicity and clarity in the roles and functions of each component of the structure. Within the PSGE office, human resources were deployed for both short-term and specialised projects to achieve strategic objectives as well as permanent and business as usual functions to maintain the operational functions of the PSGE. All personnel were aware of their contribution to the plan, despite there being a lack of long-term planning.

There was little mention of evaluation or measuring success among participants. There were no indicators of how well plans had been put in to action. It was unclear how activities amongst the people were maintained and if they were planned. PSGEs had specific tests for management effectiveness. For example, the stress test informally measured the ability for the PSGE to cope under pressure and the heat pack was a system for the board to understand and respond to risk. But no examples were given of how the plan was put into action.

Coordination or to coordinate is the process of binding together, unifying and harmonising all activity and effort (Fayol, 2016), with a particular focus on laying out timing and sequencing of activities (Fells, 2000). The research did not cover project-level organisational activity. Instead the research focused on how functions were implemented in PSGEs. As such, the coordination of the PSGE relied on the manager, consistent with the work of leaders and managers to manage the complexity created by the organisations (Kates & Galbraith, 2007).

This complexity involves managers reporting to and being employed by the parent body, being responsible for employees and overseeing subsidiaries. Clark (1972) argues that there has been a shift from the economies of scale to the economies of coordination as a means of reducing costs. Coordination in PSGEs was not necessarily for the purpose of reducing costs, but to coordinate groups and their respective functions. To ensure that unity and harmony of all the moving parts, PSGEs focused on hiring good managers.

An aspect of leading in Māori management is the dual competency ideal (Mika & O'Sullivan, 2014). Māori managers are expected to be adequately versed in Māori and Pākeha culture. This was true for two of the PSGEs, with one adapting from the traditional technical senior manager role. This particular PSGE, allowed their manager to have a leadership role, fronting political issues on behalf of the iwi—a role usually reserved for the chairperson. This was to ensure that capacity and leadership was built into the role. This same manager ensured coordination was ongoing by reminding staff of the PSGE, that their job had a transactional focus, to connect, receive and dispatch. Transition managers were also effective in managing the transition period, whereby iwi had to transit from their pre-settlement entity to the new PSGE.

To control is to see that everything occurs in conformity with the established rule and expressed command (Fayol, 2016). It also involves monitoring and adjusting to ensure conformity with the rules (Fells, 2000). PSGE rules are set out in a trust deed and tax treatment is established at the outset. However, many PSGEs serve wider purposes determined by the claimants (New Zealand Law Commission, 2002). Chapman Tripp (2012) also warn PSGEs to consider the relevance for sudden changes of control. This is supported by Nystrom and Starbuck (1981) who argue that part of the first step of organisational design is having mechanisms for control.

Other PSGE purposes include functioning as a business, delivering services and other benefits to iwi members and working closely with central and local government (Gibbs, 2015). As a result, PSGEs work across a plethora of contexts, knowledge systems, experiences and techniques. The need for PSGEs to be flexible and adaptable further highlights the fact that the established techniques of the past, such as management by rules and by command and control, are changing. The rise of globalisation, the shift to values-based systems and the increased opportunity for connectivity are reasons that the old convictions are harder to hold (Clegg et al., 2016). PSGEs have adapted and remain flexible and are innovative in terms of working outside the rules and intended purposes. These all illustrate the extent to which control is exercised.

5.2.4 Achieving goals through the structure

The next section looks at how structure aids or prevents PSGEs from achieving their goals. This discussion seeks to understand the relationship between intention and outcome defined during design. There was consensus amongst participants that PSGEs were a mechanism to achieve long term aspirations. The key outcome was that it was possible to achieve the core function of the PSGE through the structure—that is, to hold, manage and be responsible for the collective assets. However, achieving the wider goals of the PSGE, required support and effective performance of other functions and components of the PSGE.

Changes suggested by participants of this study to areas of the organisation include:
- The strategy
- Human resource capability
- Changes to the representation model
- Better education for trustees
- How to better incorporate technology
- Developing platforms for innovation
- Improvement and application of te reo me ona tikanga
- Succession planning
- How to make the space attractive for young people
- Legal changes with regard to internal transactions
- The micro-management of legislation
- Growing other forms of currency such as cultural, social, knowledge and history.

These changes highlight that in fact, the changes are related to the operationalisation of the structure and not the structure itself.

Various metaphors were used throughout the interviews to describe the phenomenon of change needed within the organisation. The structure was analogous to a vehicle reaching its destination, a house and a means to an end. As an example, the issues are not with the car itself. They are to do with the ability of the driver, understanding the obstacles on the road and navigating the way to the destination. The same can be said about the house, which one participant believed it was what is put on the walls and how people behave in the house that is more important. Kates and Galbraith (2007) agree that the organisation is not an end in itself, but it is an invisible construct to harness and direct the energy of workers.

If we consider the metaphor of the car, one would also need to consider both the internal and external influences. This includes the surroundings, weather, other road users, the directions, rerouting, passengers, needing petrol and oil and maintaining the car. This illustrates how PSGEs have and are continuingly being framed, especially given the multipurpose nature of PSGEs (Best & Love, 2010; Mika, Smith, et al., 2019). PSGEs have also had to embrace traditional beliefs and ethics, while incorporating contemporary strategies in their drive for self-determination and empowerment (Henry & Pene, 2001).

What has been a significant challenge is that iwi have had little choice in deciding which car to choose. This decision informs the stance PSGEs adopt when conducting activities and functions. "Although the Treaty settlement process is controlled by the Crown, there is perhaps more freedom for the iwi post-settlement to practice their rangatiratanga and mana motuhake, once Crown requirements have been satisfied" (Warren, 2016, p. 74).

This review of treaty settlements argues that settlement assets are distributed to tribal collectives and managed by tribal trust boards as commercial ventures and investment portfolios. Very little of the benefits are provided directly to individuals thus impacting the government's obligations in rendering redress and social justice to Māori as individuals. This illustrates that the structure filters how goals are achieved. Whilst this might be true, individual distribution is not a feature of how to achieve the objectives of the PSGE but rather a move towards collective responsibility is more ideal.

Cornell and Kalt (2006) argued that there was a dependence on governing institutions that tribes in the US were not involved in designing. As a result, those designs were reflective of someone else's ideas. This is partly true for PSGEs in their adoption of western models (Prendergast-Tarena, 2015). How is it possible then for PSGEs to achieve rangatiratanga if they continue to work within the confines of western models? Cornell and Kalt's (1994) research clearly indicate that for successful institutions to achieve this, will be their ability to turn their legal conditions into a practical tool for nation-building. Having the right attitude was critical in this shift to achieve meaningful change.

5.2.5 *Application through attitude*

To frame is to select aspects of a perceived reality and make them more salient (Entman, 1993). This has become a critical development in the existence of PSGEs and was discussed by most of the research participants. Whilst terms such as framing and positionality were not specifically mentioned, the anecdotal feedback suggests that attitude is critical to inform practice, priorities and how functions are carried out in the PSGE. How trustees and employees conceptualise the purpose of PSGEs and how the strategic priorities and operational activities give effect to those purposes, has an influential on the performance of PSGEs.

Some of the attitudes and ideas around PSGEs include, that PSGEs need to act as a facilitator to ensure a level of resource necessary to facilitate action. It needed to act as an enabler, rather than restrict or create boundaries. One participant argued that PSGEs should not replicate bureaucracy, as brown bureaucracy was sometimes worse than white bureaucracy. There was a need for a paradigm shift among iwi from the settlement process, which focused on unity and the claim to redefining who they are and what their future aspirations are. One chairperson described how they understood their role, which was to chair the board and not necessarily chair the tribe. The difference being, the degree to which chairpersons accept and carry out their role within the PSGE.

Lashley (2000) argued that treaty settlements, while they aim to provide redress to Māori people, has neither reduced income inequality nor the rate of Māori poverty. Treaty settlements are, therefore, insufficient to remedy the intertwined problems of economic inequality. PSGEs have also been questionable in regards to their ability to allow iwi to exercise rangatiratanga (Warren, 2016). For instance, the ratification of a new form of iwi organisation, the PSGE, has become an unintended consequence of the settlement process (Prendergast-Tarena, 2015). The PSGEs in this study, agreed that their establishment was not full and final, but that iwi will continue to challenge the Crown on injustices and breaches of the treaty.

5.3 How well PSGEs operate from a management perspective

This study has been based on the premise that little academic attention is given to the effective design and operation of PSGEs. That is, designing an entity that incorporates the agreed legal structure and considers the cultural, social and economic needs of the members. Although the thesis has confirmed that the structure achieves the purpose of receiving, managing and being responsible for the collective assets of iwi, the enactment of other functions such as delivering services to members and working closely with central and local government is unclear. It is also unclear as to how these functions are cohesively coordinated whilst ensuring the cultural, social, environmental and economic needs of the iwi are being met.

This next section seeks to consider how well the PSGE operates from a management perspective and how management is understood within PSGEs. In the literature, management is discussed as management of assets, or as an operational activity reliant on good managers. The findings suggest that the evolution of management in PSGEs has been a result of experiential learning. Learn as you go, understanding what worked, what did not, continually defining and refining, learning from dysfunction and tension, collaborating with experienced advisors, all present an opportunity for past practices and learnings to inform future direction. The management perspective was about instilling a values-based management system, pivoting on community sentiment and appropriate decision making within these boundaries.

"From a historical point of view, it is questionable that we are today experiencing a special phase leading to a discrete change that involves the emergence of a new organizational paradigm" (Colombo & Delmastro, 2008, p. 1). Instead of it being evolutionary rather than revolutionary, Colombo and Delmastro (2008) argue that a far more comprehensive and generalisable empirical evidence is needed rather than the fragmented picture on which most studies rely on. Because no one PSGE is the same, the wholeness approach alluded to earlier by Clark (1972), requires a wholeness of thinking in which the PSGE operates, rather than analysing empirical evidence against other PSGEs to draw some generalisations.

All participants accept that the PSGE model is imperfect and may never fully reflect or satisfy iwi. Iwi demonstrated resilience and adapted. PSGEs needed to learn how to work within the Crown confinements but define their measures of success, what best practice looks like and where the opportunities are. Working within the confines of western models (Prendergast-Tarena, 2015), adjusting to their organisational realities (Spiller et al., 2011) and learning from experience, concur with the evolution of management. However, what is needed is a revolution of management which focuses on iwi developing and designing their models according to the cultural, social and environmental paradigm in which they operate.

5.3.1   Revolution of management

A revolution of management should enable iwi to come better prepared for negotiation with the Crown, with strong data and research. Rather than continue with the status quo (McKay, 2012), the Crown should support and facilitate Māori in their ability to fully benefit from their collective assets in the post-settled era. Furthermore, iwi should have the confidence and stamina to oppose the status quo. The examples of the Whanganui River and Te Urewera settlements are a start (Warren, 2016), but there is a long way to go. In order to exercise rangatiratanga as post-settled iwi, there is a need to privilege Māori ways of knowing and of Māori ways of being. This is part of the purpose of kaupapa Māori research (G. Smith, 1997).

This may require redefining Māori management so organisational models better reflect Māori identities. As Prendergast-Tarena (2015) argues, the adoption of western models suited political motives for the transfer of assets but did so at the expense of a more considered approach whereby cultural values could have been better translated into organisation design principles. Not only are the principles necessary, but a framework that can also analyse the needs of Māori in a multi-dimensional way, in which that same framework can cover varying disciplines, is necessary (Colombo & Delmastro, 2008).

"Organizational form is a difficult concept to operationalize, because it involves a great deal of subjectivity" (Colombo & Delmastro, 2008, p. 23). Māori do not compartmentalise their ways of living, preferring instead to incorporate their values and culture into their activity and institutions (Best & Love, 2010). How this is translated into design principles, methods and processes, that are also compatible with the requirements of the Crown is ongoing. "Good research is essential for key aspects of the various agreements which develop in the course of settlement with the Crown" (Crown Forestry Rental Trust, 2008, p. 13).

However, developing effective indigenous institutions is not about solving conflicting values. It is about working towards a system that can encompass diversity, that meets the needs of indigenous people and the technical components needed to operate the institutions (Martin, 2003). Organisational learning as a competency can inform organisational design (Curado, 2006), and as such, the knowledge gained and learned from PSGEs, can be integrated into the overall design of new PSGEs. What is of more importance, is the need to conceptualise indigenous organisations and their complex domains (Martin, 2003).

PSGEs are set up for very specific purposes and as such, are entities unto themselves. They do have an opportunity to inform other governance arrangements though such as those discussed in He Waka Umanga (New Zealand Law Commission, 2006) and Ngā Tipu Whakaritorito (Te Puni Kokiri, 2004). PSGEs in this study identified that there are going to be new waves of settlements and as such, responses to treaty breaches might not always result in the establishment of PSGEs. As a result, it is important now more than ever, that management must remain relevant. What worked pre-settlement was appropriate for that time. However, the need to keep abreast of the developments and design needs in accordance with the cultural, social, economic and environmental needs of iwi today, is an urgent matter.

5.3.2   Applying learnings to inform theory

In the US context, at the heart of Miller's (2018) argument is that if sovereign institutions are the goal, American Indian peoples and governments are well overdue to revive their traditional institutions that once promoted and protected private economic activities. This might be necessary for PSGEs and Māori collectives. Past ways of Māori organising have been covered by writers such as Knox (2005) and Durie (1995), and together with the learnings from PSGEs, can inform better approaches to the design principles and processes for future Māori collectives. Because as it appears, "there has been no analysis of the characteristics of current indigenous organisations to determine if there are uniquely indigenous features or if they merely mimic Western corporate structures" (Prendergast-Tarena, 2015, p. 15).

Prendergast-Tarena (2015) argues that new knowledge generated in indigenous organisation models would assist indigenous groups in designing their organisations to best achieve success as defined by their own realities. This new knowledge also needs to be built on a holistic framework that considers the political, cultural, social and environmental factors in which PSGEs operate (Harmsworth et al., 2002). Whilst the PSGEs in this study have provided some critical insights, indigenous institutions need to be able to work in the abstract as well as fit their informal institutions, that is, the culturally derived norms and preferred ways of doing things (Cornell & Kalt, 1994). Further, such institutions also have to work at both the level of policy and group action and at the level of day-to-day bureaucratic functions (Cornell & Kalt, 1994).

There are many ways to think about the application of management, and as such, the schools of management theories summarised by Koontz (1961), help to frame how management was or was not practised in the three PSGEs. Table 3, which is an adaptation of Koontz's (1961) school of management theories, summarises some of the key findings as it relates to the management theories.

School	Post-settlement governance entities of this study
Management process school	Traditional in the sense of the private trust model. Clear separation of roles and functions. Layers of separation between governance, management and operations
Empirical school	Evolution of management, generalisations drawn from past experiences, past experiences very much influential in the design and operation of the PSGEs
Human behaviour school	Heavy reliance on good managers, manager responsible for coordination of groups. Subsidiaries appointed by skill
Social system school	Cultural interrelationships of whānau and hapū via the electoral model. Political nature of the settlement environment. High orientation towards iwi
Decision theory school	Rationale approach to decision making restricted by Crown requirements. Decisions influenced by the past, to be applied in the present. Foreseeable future planning and decision making conservative
Mathematical school	The private trust model chosen merely a means to an end. Gets the job done, flexible when need to be. But much of what happens, happens outside of the model

Table 3 Management theories in PSGEs

Management is not an exclusive privilege, nor is it the responsibility of a senior manager; it is an *activity spread* (Fayol, 2016). Together with the management functions of planning, organising, commanding, coordinating and of control (Fayol, 2016) explained earlier, management is present in PSGEs. To assess the effectiveness of management in PSGEs is for PSGEs themselves to determine as they work towards developing measures of success. Standards of best practice, PSGEs as a high-performance entity and measures of success were outlined as an exploration and an obligation. PSGEs envisaged establishing a research unit to focus on collecting data, evidence, measuring outputs and outcomes and measuring effect and change.

This data would be useful in the design of better governance entities. It would also be useful before entity formation, not after. An effective design would go beyond a simple "plan of an organization's rationally designed structure and mode of operation" (Clegg et al., 2016, p. 517). It would also consider the accomplishment of these actions in pursuit of the organisation's objectives while maintaining relationships with stakeholders, technologies and other internal and external artefacts (Clegg et al., 2016). Most importantly, the difficulties for claimants when the models do not conform to Māori ways of organising (Warren, 2016), will be minimised.

Redefining Māori management against time, rather than against the schools of management theory might be more beneficial. Earlier, it was noted that the ways Māori organised themselves was put against a continuum of time (Knox, 2005). Bureaucracy, which focused on scientific management, is concerned with a division of labour, hierarchy, rules and procedures, qualified personnel, and interpersonal relations (Bennis, 1966; Daft, 2010). Bureaucracy was effective for the organisations of the time and in reference to the private trust model where there was a clear separation of functions and roles and clear hierarchies of control.

Bennis (1966) predicts that due to the limitations of bureaucracy, we should all be witness to and participate in the end of bureaucracy and the rise of new social systems better able to cope with twentieth century demands. As such, we see the rise of the post-bureaucratic era, where the organisation is decentralised, loosely coupled, flexible, nonhierarchical and fluid (Alvesson & Thompson, 2005). Amongst other things, post-bureaucracy will operate on a basis of horizontal and vertical networking, mutual adjustment, and will be guided by visions and shared values. While this might be ideal, it remains that there is still no concrete definition of post-bureaucracy or of the post-bureaucratic organisation (Heckscher, 1994). But for now, the shift towards post-bureaucracy seeks to better respond to twentieth century demands.

The flexible, fluid nature of post-bureaucracy mirrors the need for better strategies and processes to operationalise those functions that were unclear within the PSGEs. These include the social, cultural and environmental functions such as maintaining relationships with local and central government. To err on the side of caution, different measures may be needed to study different components of the PSGE (Colombo & Delmastro, 2008). For as the authors argue, the way you study the holistic aspect may not be the same way you would study the components. So PSGEs will need to ensure that measuring financial success might not be completed in the same way one would measure their cultural or social successes.

With the application of theory in PSGEs and vice versa of learnings informing theory, PSGEs should dissect the complexity of structures and procedures and try to provide comprehensive, robust, micro-level evidence on at least some key dimensions of the organisation instead of centering attention around theoretically derived archetypes (Colombo & Delmastro, 2008). The approach to applying theory, is to apply a holistic approach to the PSGE that is not compatible with the statistical analysis of its individual dimensions (Colombo & Delmastro, 2008).

5.3.3 The place of management

It is claimed that accountants and lawyers have set up Māori entities (Wineti, 2015). This thesis concludes that this was so because they had to. The PSGE is a Crown construct in which financial and legal obligations must be upheld. As such, involvement of advisors has been necessary. PSGEs are committed to ensuring that decisions are not made on the advice of external advisors alone, but rather, collaboratively with advisors and iwi members. Within the findings, a comment was made that when PSGEs were acquiring legal and tax advice, there was an assumption that the advice covered management aspects. This remains unproven.

What would be of interest, would be an exploration of a socially and culturally appropriate treatment of economic activity, rather than the PSGEs being driven by tax and legal requirements of the Crown. Miller (2018) believes that tribal peoples had well-established legal rules that recognised private property rights in, for example, the ownership of homes, tools, art, crops and such. Whilst the model chosen by PSGEs was the private trust model, a similar analysis would be useful for PSGEs. This analysis includes looking at ways to diversify reservation economies, including reviving the native institutions that supported private sector business activities (Miller, 2018). This was tangentially mentioned by a participant, who suggested iwi investigate other forms of capital, beyond financial.

There is a place for management, especially in the execution of functions afforded to PSGEs that is beyond the management of assets. That place needs to be informed by ensuring other alternative options are made available for PSGEs in addition to the two offered by the Crown. It is understandable then, that the reports from Te Puni Kokiri (2004) and the New Zealand Law Commission (2006) are positioned to offer another alternative rather than replace the existing models. Given that PSGEs make up 63% of the $15b Māori collective assets (Chapman Tripp, 2017), there needs to be a distinctive body of literature purely dedicated to the outcomes and teachings of PSGEs.

This body of literature needs to go beyond the political arena that often permeates the discussion of PSGEs. Contributions can be made by schools of management, humanities, economics and even environment and planning. Given that PSGEs are multipurpose in nature, it is not surprising that the literature on PSGEs, is also sporadic, spanning political, legal, environmental, and economic viewpoints. However, a body of literature relative to PSGEs that also distinguishes PSGEs within the functions of management and not governance is needed. Mika and O'Sullivan (2014) aim to renew interest in Māori management as a distinctive form of management within Aotearoa New Zealand. They agree with the argument so far that what is written about Māori organisations tends to concentrate on governance, structure and leadership and not so much on management.

This is evident in the two reports noted earlier (New Zealand Law Commission, 2006; Te Puni Kokiri, 2004). The literature review attempted to understand the relationships between organisational design and management and its relevance to PSGEs. However, these were often hidden within the literature on governance. Therefore, this study also had to consider governance and its relationship to management. The statement by Cadbury (1914) is a stark reminder that applying the principles of management should not be confused with the principles themselves. The application of such principles are determined by those applying them and the context they find themselves.

The place of management is evident and has been outlined here. And whilst management theories and management functions have assisted in conceptualising how management might be applied in PSGEs, organisational design has a different purpose. It focuses on what ought to be (Burton & Obel, 1998). Whilst management is helpful to study past and present functions and purposes, organisational design is concerned with improving the future. As such, organisational design is also helpful with the changes to PSGEs. Some include the operationalisation of the structure, succession planning, strategy and growing other forms of capital.

5.3.4 The application of governance and management

It was difficult to shift the focus from looking at PSGEs from a governance perspective. Not surprising given that the PSGE is very much a governance entity. As such, the interplay between governance and management in PSGEs remains a priority because management is an activity spread (Fayol, 2016), like other activities, between managers and all other personnel within the organisation. The literature argued that management is only understood in the abstract and lacked detail in how it can inform design at a development level. There is a need for a distinctive management point of view in order to consider the practicalities and the processes involved in development.

The recommendations that came through Ngā Tipu Whakaritorito (Te Puni Kokiri, 2004), did not go into as much detail as He Waka Umanga (New Zealand Law Commission, 2006). The recommendations included legal capability and having legal flexibility to perform business activities. It also included minimum requirements for new governance entities which were related to transparency, strategic planning, role clarity of governors, representation and accountability. He Waka Umanga (New Zealand Law Commission, 2006) made recommendations on structural formations, economies of scale, internal communication, accountability, functions, subsidiaries and the corporate office.

He Waka Umanga (New Zealand Law Commission, 2006) goes beyond discussing management in light of management of collective assets and instead looks at the practicalities of entities right down to its daily operation. The New Zealand Law Commission (2006) and Te Puni Kokiri (2004) stress the need for better collaboration between governance and management and although are governance reports, illustrate the changes needed at management level. There has also been a need to understand the political nature of PSGEs, and how politics cannot be avoided with treaty settlements. What is necessary then, is for politics to be analysed and reflected on in order to devise more robust design strategies for reflexive forms of governance (Voß & Bornemann, 2011).

6 Conclusion

6.1 Critical insights into PSGEs

This thesis is a study of PSGEs. Critical insights were drawn from literature and from the experiences of three PSGEs. The current literature on PSGEs is located within the settlements and as a result focuses on the political, economic, environmental and legal aspects PSGEs encounter on their journey to settlement. Because PSGEs are an unintended consequence and, therefore, an outcome of the settlement journey, scant literature exists on post-settlement. There is no distinctive literature on the status of PSGEs. Where there is, it is located within governance material. The most common claim is that given the contentious nature of treaty settlements, PSGEs are not a true reflection of redress from the breaches against the Treaty of Waitangi.

For the three PSGEs of this study, the PSGE does serve its core purpose which is to hold, manage and be responsible for collective assets. However, that purpose is by definition and PSGEs often incorporate other purposes as defined by them and their collective members. It is when these purposes are planned and implemented, the PSGE becomes challenging. That is, on top of managing assets, they also need to be commercially viable in order to deliver services, work with central and local government and to meet the social, cultural and environmental needs of the people. As such, it was necessary to receive and apply both internal and external advice in the formation and operation of PSGEs.

All three PSGEs in the study chose one of two options, namely the private trust model, but each had different ways in which they elected trustees. Those who were interviewed, came from a broad background and had many reasons why they put their hand up for election. This was, a belief in the kaupapa, whānau encouragement and involvement and a sense of responsibility to their iwi. The factors influencing design consisted of direct, indirect and environmental factors. The structure too served its purpose and was also flexible when it needed to be. Whilst structure aided in PSGEs achieving goals, participants were aware that the PSGE is merely a vehicle and that structure needed to be supported with good strategy, good people and good processes. All PSGEs understood the need for improvements, particularly with moving into the future.

6.2 Factors influencing design and operation

The research question which this thesis aimed to answer was 'what are the factors influencing the design and operation of PSGEs?' The PSGE framework is in large part predetermined by the Crown with the design principles set by the Office of Treaty Settlements (Prendergast-Tarena, 2015). As such, the key factor influencing the design of PSGEs, is in fact the Crown. Because of this, lawyers and accountants have played a critical role in the design of PSGEs to ensure those principles have been met. As a result, PSGEs have needed to have high levels of trust, both of accountants and lawyers, but of themselves in adopting and applying that advice.

Where iwi have had an opportunity to inform the design of their PSGE, they want to ensure that the objectives of their treaty settlement have come through appropriately. Trustees want to ensure that they do justice to their iwi, to the aspirations of the past and future by being good governors and ensuring good governance exists within the PSGE. As a result, the factors influencing design have been desired, consequential and necessary. They have been informed from the environment in which PSGEs operate, and have been drawn from having design principles and values that are important to Māori.

The main factor influencing the operation of PSGEs are *how PSGEs respond* to the principles and requirements set out by Crown and by iwi. These include the positions which PSGEs adopt on how to manage their assets. These dispositions include the need for a paradigm-shift from pre-settlement to post-settlement which requires a future-thinking and future-planning mind shift. Having the right attitude ensures that the PSGE is reminded that they are merely a facilitator to enable aspirations and objectives to be achieved as set out by the iwi. As such, PSGEs also need to ensure their expectations are realistic and that the activities that take place at an operational level, give effect to those aspirations and objectives.

PSGEs are heavily reliant on good people with skill, common sense and commitment to the kaupapa of settling and giving effect to the treaty claim and settlement process. Skilled people are needed at a governance level, on the subsidiaries and in the office. A key factor influencing the effective performance and operation of PSGEs is the manager. The structure is not a factor of operation, but is a decision made in the design process. How the chosen structure works, very much influences the way PSGEs operate. The structure as it stands works and it can also be flexible when needed.

6.3 In response to duality

The factors of *design* from the three PSGEs studied included whakapapa and hapū rangatiratanga, the settlement process, good governance, legal and financial advice and levels of trust. Together with the important role values play in Māori entities, completes the package of factors influencing the design of PSGEs. How these were implemented are varied. The *implementation* of whakapapa and hapū rangatiratanga was achieved through the electoral component of the chosen model. All PSGEs chose different models with individual, marae and hapū options. The implementation of the PSGE ensured that assets were protected and grown via the investment arm of the model, thus meeting the needs of the objectives set out in the settlement process.

Good governance was a priority, especially in absence of trustees not always having the skills needed to develop the PSGE in accordance with the Crown's requirements. Lawyers and accountants were hired with one PSGE using their own iwi members who had legal and financial expertise. Issues emerged regarding the operationalisation of the structure. Participants acknowledged that the structure appeared simple and clear, but how to implement it was not so. As a result, good governance also meant a better understanding of structure.

The *intentions* of a PSGE were difficult to identify, particularly with limited attention given to the future. The future was considered, but not to the extent that the past was. Iwi-specific intentions were also difficult to ascertain because the focus was on meeting the requirements of the Crown. As a result, iwi were left with little room to articulate their preferences on structure. The intention of the Crown was to ensure the PSGE was financially and legally robust. The intention of the structure for PSGEs was to ensure it served its purpose of managing and being responsible for assets. The intention was also for the structure to reflect whakapapa and hapū rangatiratanga.

The *outcomes* of the PSGEs studied indicates that little future planning was done. A lot of planning occurred around the selection and choice of the structure and of meeting the objectives of the settlement. The structure ensured human and material resources were organised. However it was important that PSGEs focused on the capability and capacity of their human resources and not just the appointment. Maintaining performance was minimal in the sense that there were no formal measures of command. Coordination of the PSGEs' activities were reliant on the manager. Control and conformity to the rules were achieved, but many PSGEs operated beyond the simple purpose of managing and being responsible for collective assets.

This thesis adopted Koontz's (1961) *theories* of management and Fayol's (2016) functions of management, to assist in understanding how PSGEs were functioning from a management perspective. The *application* of those theories indicated that theoretically, PSGEs do operate from a management point of view. To what degree, can only be determined by the PSGEs once they have implemented measures of performance and success. The outcomes above described how PSGEs function according to Fayol's (2016) functions of management. In organisational design theory, PSGEs have a functional specialisation to reflect the core purpose of the PSGE. However, in practice, PSGEs appear matrical incorporating high orientation toward iwi.

The literature highlighted that there was a need for better governance options for Māori collectives. This was not a result of the PSGE model not working, but because there is a need for alternatives. In theory, this would be ideal, however, for PSGEs which are set up for specific purposes, this would require a more in-depth analysis for application. Whilst the structure of PSGEs works for now, there is an opportunity for iwi to look at Māori ways of indigenising the structure. This is different to corporatising iwi entities, but seeks to revive traditional institutions and natural ways of organising and operating.

6.4 Contribution to Māori management

This thesis set out to understand if there was an opportunity to redefine Māori management in the 21st century, with a focus on PSGEs. Despite a considerable amount of Māori collective assets sitting within PSGEs, there remains little research on the PSGE environment. There is very much a need for a review of not only PSGEs, but of governing entities and Māori collectives as a whole, from a management perspective.

The reports that focus on a need for more alternative governance entities are not particularly aimed at PSGEs. As a result, PSGEs have a lot to offer. Within the existing literature, there is a strong emphasis on management of assets and co-management frameworks for settlement assets.

The way management exists in PSGEs is heavily reliant on good managers. Management functions sit inside the manager's role. The separation of roles and functions ensures the PSGE was achieving its core purpose. But again, the coordination of those functions was the responsibility of the manager. Planning in PSGEs is minimal, as it is hard to forecast with unfamiliar ground. It is also hard to plan for the future, while also maintaining relationships and the wants and needs of the iwi at any given time. Therefore, management needs to remain relevant. However, in order to remain relevant, PSGEs must move beyond evolving and adapting to their organisational realities.

It was important for PSGEs that as long as they continued to operate within a values-based system, the development of management could continue. However, a revolution of management is needed which focuses on iwi developing and designing their models of organisation and management according to the cultural, social and environmental paradigm in which they operate. This does not include conforming to PSGE organisational realities. It means looking at natural, traditional and Māori ways of organising. A comprehensive, wholeness approach would also be more appropriate to respond to the all the purposes and objectives described by PSGEs. A wholeness approach considers the past, present and future, incorporates the wants and needs of iwi while also operating according to functional specialisation, and adopts traditional and innovative forms of management.

6.5 Contribution from organisational design

This thesis aimed to contribute *to* organisational design theory. However, given the reactive nature of the settlement environment and the fact that organisational design is concerned with what *ought* to be, this thesis concluded that organisational design has more to offer to PSGEs, than PSGEs do to organisational design. From an organisational design perspective, which is the rationally designed structure and mode of operation, the opportunity to enact this was limited by the restrictions set out by Crown. The PSGE model is in large part pre-determined and as such, very little room was left for iwi to participate and contribute meaningfully to the design of their PSGE.

The literature finds that there are few alternative for Māori governance entities. Given a possibility of a management revolution in PSGEs, organisational design can contribute to this pursuit, especially with a focus towards the future. Such suggestions could look at the cost of governance and compliance, the process of transition, plans, policies and personnel, the components of redress that impact on function and the administration and establishment of companies. Together with a shift away from bureaucracy to post-bureaucracy, organisational design can create the space needed to design an alternative that operates on a basis of horizontal and vertical networking, mutual adjustment, that is also guided by visions and shared values of iwi.

6.6 Limitations and opportunities

One of the limitations of this study is the depth to which organisational design and management has been applied throughout this thesis. The thesis did not intend to utilise the definitions of management and organisational design as a tool for measuring how well PSGEs were operating from a management perspective. They were used to gain insight into the management and organisational design of PSGEs. This has been further complicated by the fact that throughout the literature, management is embodied within governance and it was difficult to separate management from governance. As a result, with so little literature to work with, theory has assembled from multiple places which has in some ways meant the discussion has moved beyond design and operation aspects.

Although the private trust model is the most common amongst iwi, this thesis is limited in that it does not consider a PSGE who opted for a different model. Previous models adopted by other PSGEs, such as Ngāi Tahu, are not encouraged by the Crown. Nonetheless, it would be interesting to consider how structural differences might have impacted the findings. Of the nine participants, only one was involved with their PSGE pre-negotiation. Given the impact of the settlement journey on the design and intentions of PSGEs, it would have been advantageous to gain more insight from others involved in earlier stages of the settlement process.

There are many opportunities within this thesis to contribute to the body of knowledge of management and organisational design in PSGEs. Although it was noted that there are going to be new waves of treaty settlements and the future of PSGEs is uncertain, existing PSGEs will remain. Their business, social, cultural and environmental activities will continue, and they will continue within the unique entity that is the PSGE. As such, the learnings and knowledge gained from those entities will still be relevant. These learnings also need to come from a management point of view. The political, legal, financial and cultural perspectives will continue, but the place of management within the settlement environment is critical, especially in planning, coordinating and controlling PSGEs.

In an attempt to elevate iwi from the pre-settlement phase, management and organisational design can be of assistance. Iwi have been disadvantaged because the Crown have often determined the settlement process despite its need to resolve grievances and avoid creating new ones. Because of this, iwi have adapted to the Crown. An opportunity exists, through academic research, for iwi to contribute meaningfully to the design and operation of their entities reflective of Māori culture, technically robust, while also meeting the social, cultural, economic and environmental needs of the people.

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Appendix 1 Interview schedule

MASSEY UNIVERSITY
TE KUNENGA KI PŪREHUROA
UNIVERSITY OF NEW ZEALAND

MASSEY BUSINESS SCHOOL

Design and operation of Post-Settlement Governance Entities

INTERVIEW SCHEDULE

Main research question: What factors influence the design and operation of Post-Settlement Governance Entities (PSGE)?

1. What factors influence the design of the PSGE?
2. Was there consideration about how the PSGE was going to work from a management perspective before it was established?
3. How would you describe the structure of the PSGE?
4. What was the intention with the structure of the PSGE?
5. What advice did you receive on PSGE structure?
6. In regards to different functions, how does the PSGE operate?
7. How well does the PSGE operate from a management perspective?
8. How does the PSGE structure help your organisation achieve its goals?
9. What improvements or changes to the PSGE structure would you make if you could?

Appendix 2 Invitation letter

MASSEY UNIVERSITY
TE KUNENGA KI PŪREHUROA
UNIVERSITY OF NEW ZEALAND

MASSEY BUSINESS SCHOOL

SCHOOL OF MANAGEMENT
Private Bag 11 222
Palmerston North
New Zealand
Telephone: +64 6 356 9099
http://management.massey.ac.nz

24 January 2020

Design and operation of Post-Settlement Governance Entities

Tēnā koutou, ko Miriama Cribb tōku ingoa, no Whanganui ahau. I am completing my thesis component of a Master in Business Studies at Massey University. I am the Business Manager at Te Atawhai o Te Ao Research Institute in Whanganui. I have governance experience at iwi level including as a former trustee on Ngā Tangata Tiaki, the post-settlement governance entity (PSGE) for the Whanganui River Settlement.

I am writing to request your organisation's involvement as a case study in my masters research on the design and operation of PSGEs. My passion for management and iwi development has brought me here with a genuine interest in wanting to better understand the functionality in order to improve the workload and ongoing responsibilities afforded to PSGEs. Your participation in the study will go a long way to contributing to this long-term vision.

If you agree for your organisation to participate, I would like to conduct at least two interviews with key personnel involved in the design and operation of your PSGE; preferably the Board Chairperson, the Chief Executive/General Manager or a key informant. The study will look at the process to design the structure of your PSGE (the one ratified by your tribal members) and its implementation.

The interviews will be at a time and place that is suitable for the interviewee and will take no longer than an hour. The interviewee will have an opportunity to check their transcript. No personal information will be collected and information on the identity of your PSGE will remain anonymous. A consent form will need to be signed by the Chairperson or Chief Executive/General Manager, on behalf of the organisation.

I will be happy to share the findings of the study with you once completed. Please do not hesitate to contact me for further information, otherwise you can also contact my supervisors Dr Jason Mika (06 356 9099 ext. 86361 or email J.P.Mika@massey.ac.nz) or Dr Shirley Barnett (06 356 9099 ext. 84932 or email S.J.Barnett@massey.ac.nz).

Noho ora mai

Miriama Cribb