

Te Pūrongo mō te Katoa o te Pūnaha (Karauna Matua) mō te

Whakatutukinga o ngā Whakataunga Tiriti 2025

Whole of System (Core Crown) Report on

Treaty Settlement Delivery 2025

Contents

02

Te Kupu Whakataki a Te Minita |
Minister's Foreword

04

Executive Summary

06

Background

10

What has Changed
Since the Last Report?

12

Insights from Core
Crown Agencies

19

Insights from
Post-Settlement
Governance Entities

25

Conclusion
and Next Steps

27

Appendices

A: Glossary	27
B: Recommendations from previous reports	30
C: Methodology	32
D: Agency self-reported statuses in Te Haeata, 1 July 2025	34

Te Kupu Whakataki a Te Minita

Kia ora tātou katoa.

Ko tā tēnei pūrongo ko te haerenga tonutanga o tō mātou hāereere kia mārama ai he pēhea te mahi a te Karauna mō te whakatutukinga o āna paihere whakataunga Tiriti. Mō te wā tuatahi i te tau kua pahure i taea ai e mātou te whakatakoto te whakaahua ā-taumata pūnaha o te kauneketanga. I tēnei tau, kei te whakapakari anō mātou i taua tūāpapa me ngā mātou hōhonu ake mai i ngā Hinonga Karauna me ngā Pūtahi Mana Arataki Muri-Whakataunga (PSGEs) tahi.

Kua whakaaturia e ngā raraunga mai o nakuanei i ngā Hinonga Karauna Matua ko te painga o te kauneketanga, me te 83.3% o ngā paihere i aromatawaitia i tutuki, i tika rānei te haere, he pikinga tērā mai i te 76.7% i te tau 2024. Kua paku heke hoki ngā raru whakatutukinga mai i te 4.9% ki te 3.5%. He nukuhanga whakamua pai tēnei e whakaatu ana i te haerenga tonutanga o ngā mahi nui puta noa i te kāwanatanga. Heoi anō, he tirohanga hōhonu ake tā ngā PSGE, tētahi e whakaatu ana i te hihi o te kōkiritanga whaihua, te whakawhitiwhitinga kōrero mārama me ngā hononga pakari.

I pūrongohia ai e ngā PSGE ngā mahi ki te taha o Te Puni Kōkiri mō te whānui o ngā wheako mō te whakatutukinga o ngā whakataunga. Ahakoa i pai te kauneketanga a ētahi, ko ā ētahi atu he wero. Ko ngā āwangawanga mō te taupatupatu o te kōkiritanga, mō te whāwhātanga atu ki ngā mōhiohio me te māramatanga ki ngā tūnga paihere he tohu ēnei ki ngā wāhangā hei whakapaipai ake. I kōrerohia hoki e te tini o ngā PSGE te kounga o ngā hononga i muri i ngā whakataunga, e tohu ana ki ngā āputa i waenga i ngā tūmanako me te wheako.

Kua tohua e ngā mātou o PSGE te aronga mārama e tika ana kia pai ai te nuku whakamua o ngā hinonga. Me kaha tonu ngā hinonga ki te whakamana i ō rātou paihere, me tika te whakaritenga o ngā mahi me ngā rauemi hei whakatutukinga kia mātua pūmau ai te kauneketanga. Tōna tikanga ka kitea i roto i te wā te whakapaitanga atu o te māramatanga ake o ngā hinonga ki ēnei urupare, i a rātou hoki e whakapakari ake ana i a rātou mahi whakatutukinga.

Hei tautoko i tēnei huringa, kua pakari ake te tūranga tiro whānui o Te Puni Kōkiri puta noa i te pūnaha, me te mana ki te aroturuki i ngā hinonga me tā rātou mahi whakatutukinga o ngā paihere whakataunga Tiriti. He whakaataranga tēnei tūranga hou i te huringa i te tau kua pahure, e tohu ana hoki i tētahi ara whakatutuki, hāngai ake, tōtika ake hoki mō te hāpai tonu i ngā kawenga o te Karauna.

I roto i tēnei horopaki, kei te noho te pūrongo hei tohu o te kauneketanga, he whakamaharatanga hoki o ngā haepapa tonutanga a te Karauna. Kei te noho mātua tonu te whakarongo, te urupare me te mahitahi ki te mātua whakarite ka whakamanahia katoatia ngā paihere. Kei te aro tonu te Kāwanatanga ki te whakatutukinga o ēnei paihere i runga i te āhua e whakapakari i te whakawhirinaki, e whakapūmau i te hiringa, e tautoko i ngā PSGE me ngā tāngata e whakakanohihia ana ki te whakatutuki i ō rātou moemoeā tautini ake nei.

Minister's Foreword

Kia ora tātou katoa.

This report continues our journey to understand how the Crown is delivering on its Treaty settlement commitments. Last year marked the first time we were able to present a system-level picture of progress. This year, we build on that foundation with deeper insights from both Crown agencies and post-settlement governance entities (PSGEs).

Recent data from core Crown agencies shows encouraging progress, with 83.3% of commitments assessed as being either complete or on track, an increase from 76.7% in 2024. Delivery issues have also reduced slightly from 4.9% to 3.5%. This is a positive step forward and reflects ongoing effort across government. However, PSGEs have shared a more nuanced view, one that highlights the importance of meaningful engagement, clear communication and strong relationships.

PSGEs that engaged with Te Puni Kōkiri reported a range of experiences with settlement delivery. While some see good progress, others face challenges. Concerns about inconsistent engagement, accessing information and understanding commitment statuses point to areas where we must improve. Many PSGEs also reflected on the quality of post-settlement relationships, noting gaps between expectations and experience.

PSGE insights provide a clear direction for agencies moving forward. Agencies must continue to take ownership of their commitments, prioritising and resourcing delivery to ensure progress is sustained. We expect to see further improvement over time as agencies take this feedback on board and strengthen their approach.

Supporting this shift, Te Puni Kōkiri now holds a stronger oversight role across the system, with a mandate to monitor agencies in their delivery of Treaty settlement commitments. This enhanced role reflects a shift since last year and signals a more coordinated and accountable approach to upholding the Crown's obligations.

In this context, the report serves not only as a record of progress, but as a reminder of the Crown's enduring responsibilities. Listening, responding and working in partnership remain essential to ensuring commitments are honoured in full. The Government remains focused on delivering these commitments in a way that builds trust, sustains momentum and supports PSGEs and the people they represent to realise their long-term aspirations.



Hon Tama Potaka
Minister for Māori Crown Relations



Executive Summary

Crown agencies are accountable for upholding their Te Tiriti o Waitangi/ the Treaty of Waitangi (the Treaty) settlement obligations and reporting progress towards the delivery of Treaty settlement commitments.

Agencies report the status of their settlement obligations in Te Haeata and in their annual reports. This reporting provides the foundation for Te Puni Kōkiri to monitor and report on the Crown's delivery of Treaty settlement commitments. It enables Te Puni Kōkiri to track delivery progress over time and contribute to the Whole of System (Core Crown) Report on Treaty Settlement Delivery (the Whole of System Report). This report serves as a key accountability document that increases the Crown's transparency and accountability for its Treaty settlement delivery.

Accountability approaches that improve transparency in monitoring and reporting on Treaty Settlement commitments have shifted over the last 12 months. In December 2024, the inaugural Whole of System Report provided the first snapshot of system performance against Treaty settlement commitments. In February 2025, responsibility for monitoring and reporting on Treaty settlement commitments across the system was transferred to Te Puni Kōkiri. In April 2025, the Auditor-General published a report on how public organisations are fulfilling Treaty settlement commitments. The Auditor-General made several recommendations to improve accountability for fulfilling commitments, strengthen system leadership and improve the overall integrity of the Treaty settlement system, some of which are reflected in the 2025 iteration of the Whole of System Report. Given this, it is not expected that the monitoring and reporting responsibilities of Te Puni Kōkiri, or the impact of the Auditor-General's findings, are fully realised in this report. Rather, they signal progress towards shifts that will become more apparent in future reporting.

Momentum in delivering Treaty settlement commitments has continued to build in the year since December 2024. However, there remain opportunities for responsible agencies to strengthen delivery progress whilst ensuring that the holistic intent of Treaty settlements is realised.

This Whole of System Report builds on the foundations of the 2024 report. It includes a year-on-year comparison, PSGE insights and enhanced analysis from a mixture of quantitative and qualitative sources.

Agencies are making progress in the delivery of Treaty settlement commitments, with improvements in completion and on-track rates, and a reduction in delivery issues. By 1 July 2025, 83.3% of commitments were either complete or on track, compared to 76.7% the previous year. The number of delivery issues has reduced from 4.9% to 3.5%.

Agencies show evidence of embedding Treaty settlement commitments into strategic planning and performance frameworks, and reporting with greater detail than in previous years. Improvements include enhanced tracking systems, regular data audits and better record-keeping. There is evidence that some agencies are addressing longstanding issues, such as inconsistent registration of rights of first refusal (RFR) memorials by developing tailored guidelines.

Despite this, delivery issues persist, particularly in relation to property transfers, legal disputes and complex multi-party engagements. These challenges continue to require sustained attention and proactive resolution strategies. Further progress is needed to ensure that system improvements translate into consistent, timely delivery and enduring relationships with PSGEs.

For the first time, this report includes insights from several PSGEs on the holistic Treaty relationship and progress towards the delivery of Treaty settlement commitments. This deepens our understanding of progress towards delivering more effectively on Treaty settlement commitments.

Overall, these PSGEs considered that mixed progress was being made to deliver their commitments. PSGEs viewed the Treaty relationship as being broadly constructive but impacted by several factors. PSGEs noted the significant time and resources required to hold agencies to account for settlement commitment delivery. PSGEs also noted that maintaining the integrity of settlement commitments often demands reactive engagement, such as preparing submissions in response to government policy changes that could impact on Treaty settlements and broader interests.

Common themes have emerged across agency data and PSGE insights. One recurring theme is that when delivery of settlements does stall, this is often viewed by PSGEs to be due to inconsistent engagement or lack of follow-through on the part of agencies. Analysis shows that agencies with dedicated resourcing and Treaty settlement commitments integrated into business-as-usual are better positioned to monitor progress and address issues. Where structured relationship mechanisms exist, such as Accords or other formal frameworks, PSGEs perceive these as enabling and strengthening the Treaty relationship, and as supporting the delivery of settlement commitments.

Importantly, PSGE insights remind us that Treaty settlement commitments are not viewed in isolation. They are framed by a broader understanding of the Treaty relationship and what was promised in deeds of settlement and settlement legislation. Continued conversations are needed to align agency delivery with PSGE expectations, and to uphold the integrity and durability of Treaty settlements, as well as the post-settlement Treaty partnership.

Agencies must continue to take accountability to prioritise and resource progress against Treaty settlement commitments. This could include agencies understanding their responsibilities to act on the Auditor-General's findings and appropriately respond to them.

Background

Treaty settlements signal a renewal of future-focused relationships between Iwi, Māori and the Crown. Crown commitments made in Treaty settlements must be fulfilled so that Iwi and Māori, as both tangata whenua and citizens, alongside the wider public and the government, have confidence in the integrity of settlements. The progress made by core Crown agencies to fulfil these commitments requires monitoring to ensure the Crown is held accountable and to provide transparency.

This is the second system-wide report that monitors progress towards Treaty settlement commitments.¹ This report builds on the foundations of the 2024 report.

This report covers:

- a background to Treaty settlements, He Korowai Whakamana and Te Haeata;
- a visual comparison of core Crown agencies' progress towards fulfilling Treaty settlement commitments;
- system-level insights from core Crown agencies; and
- system-level insights from PSGE engagement.

History of the Treaty settlement process

Since the early 1990s, governments have focused on settling historical Treaty claims arising from Crown acts and omissions in breach of the Treaty.² When historical Treaty claims are settled, the Crown, through government agencies, makes commitments to PSGEs that receive redress on behalf of claimant groups.

Settlement deeds and legislation require the Crown to provide redress for historical Treaty breaches and create legal obligations for public organisations to deliver on the commitments they are responsible for. This redress and related commitments commonly include an apology from the Crown, cultural, financial and commercial redress to be delivered within a defined timeframe. Durability of settlements is reliant on the confidence of PSGEs, the public and Ministers that commitments made by the Crown will be met, and that the Crown will act in good faith in its relationships with settled Iwi and Māori organisations.

Post-settlement

Rather than being the end of a relationship, Treaty settlements are seen by the Crown and Iwi and Māori organisations as the beginning of a renewed relationship. The Government is committed to building and maintaining mutually beneficial post-settlement partnerships to enable Iwi and Māori, and the Crown to explore and realise opportunities.

¹ The inaugural report was Te Arawhiti (2024) *Whole of System (Core Crown) Report on Treaty Settlement Delivery*, (Wellington: Te Arawhiti), p 12. [He Korowai Whakamana Whole of System Report.pdf](#)

² Historical claims relate to acts or omissions of the Crown prior to 21 September 1992.

He Korowai Whakamana

He Korowai Whakamana is the Crown's framework for overseeing and enhancing accountability for Treaty settlement commitments (see Figure 1 overleaf). Approved by Cabinet in 2022, He Korowai Whakamana establishes reporting requirements, guidance for settlement delivery and a Crown post-settlement resolution pathway for settlement issues.

Te Haeata

Core Crown agencies are required to track the status of their commitments using Te Haeata, an online, searchable database of commitments as recorded in deeds of settlements and settlement legislation.³ Progress is reported in agency annual reports and a system-level overview report (this report). PSGEs are also able to view the commitments and associated statuses entered for their individual Treaty settlement commitments.

There are some limitations to the data captured in Te Haeata that is referenced in this report.

Firstly, this report can only currently summarise the status of commitments as reported by core Crown agencies in Te Haeata. Although commitments of non-core Crown agencies⁴ are published on Te Haeata, these agencies are not currently required to enter statuses for their settlement commitments under He Korowai Whakamana. Implementation of their commitments is not currently monitored by Te Puni Kōkiri.

Secondly, Treaty settlements contain multiple commitments, and some of these commitments involve multiple Crown agencies. Around one third of commitments have more than one responsible Crown agency, with agencies able to self-report their own status for multi-agency commitments. Multi-agency commitments are often complex and not linear.

Thirdly, Te Haeata is not currently configured to collect information about agreements or actions agreed to beyond the deed of settlement. For example, Te Haeata does track the status of relationship agreements, protocols and Accords that have been entered into, but does not always record actions or agreements made during these and how they are progressing.

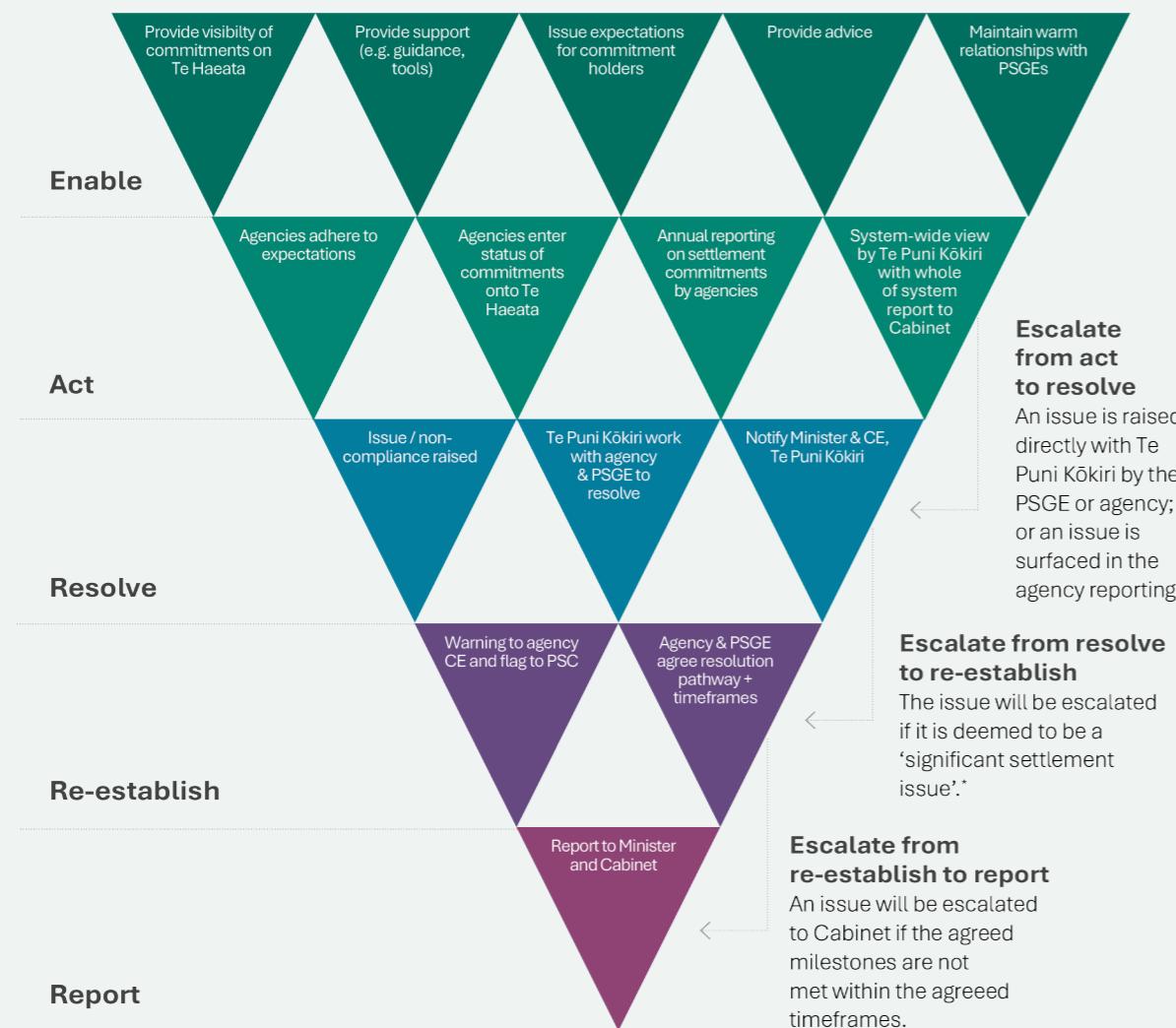
Table 1: Summary of data

	2024	2025
Number of legislated settlements in Te Haeata	74	78
Number of core Crown agencies that have entered statuses in Te Haeata	26	27
Number of commitments with a status assigned (commitments that are not yet entered are excluded)	14,594	14,751

³ PSGEs may choose to exclude their settlements from Te Haeata.

⁴ Such as local government, Crown entities and state-owned enterprises.

Figure 1: He Korowai Whakamana framework



Post-settlement resolution pathway process

Enable	Act	Resolve	Re-establish	Report
<p>Create a culture of commitment to delivery that is focused on Treaty partnership.</p>	<p>Provide a model for increased accountability and system-wide visibility of settlement delivery by requiring all agencies to actively monitor and report on their commitments.</p>	<p>When an issue is raised, Te Puni Kōkiri will work with the agency and PSGE to navigate towards a resolution.</p>	<p>Te Puni Kōkiri will work with the agency and PSGE to re-establish the relationship through an agreed pathway to resolution.</p> <p>Once escalated, Te Puni Kōkiri is able to send a notification to the relevant CE and the Public Service Commissioner.</p>	<p>Once escalated a joint report is prepared for the Minister and Cabinet.</p>

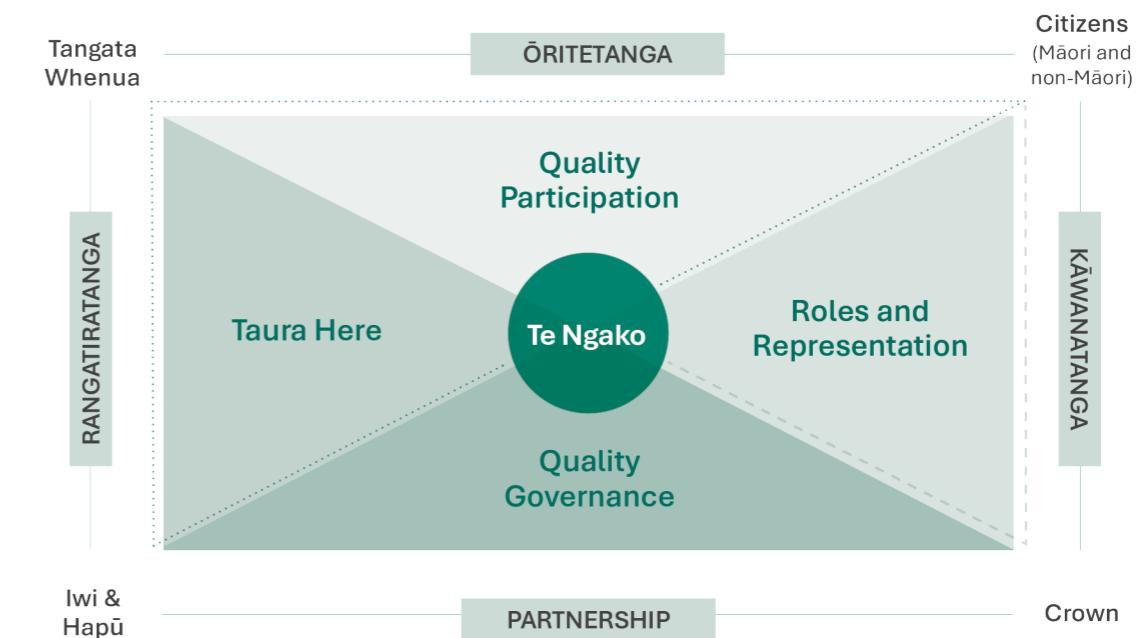
***Significant settlement issue** – An issue will be deemed to be ‘significant’ if one or more of the following factors are present: the deed has been breached; the redress cannot be delivered as intended; an all-of-Crown view is required; a material relationship breakdown between parties; there is a lack of reasonable progress or engagement; a number of issues have arisen and the cumulative impact is significant.

Te Tautuhi ō Rongo

In 2025, Te Puni Kōkiri published Te Tautuhi ō Rongo, a public policy framework designed to support the public service in giving effect to the Treaty.⁵ Te Tautuhi ō Rongo is a positive reading of the Treaty, and it means to listen, consider and analyse deliberatively before speaking, writing and advising.

Embedding Te Tautuhi ō Rongo can help agencies to consider approaches to issues from a Māori perspective, both when implementing Treaty settlement commitments as well as undertaking engagement, developing policy and providing advice. This aims to help agencies on behalf of the Crown to be better Treaty partners and effectively implement Treaty settlement commitments in a way that considers the holistic intent of settlements.

Figure 2: Te Tautuhi ō Rongo Framework



Te Tautuhi ō Rongo provides a structured approach to engagement, policy development, analysis and decision-making. It provides a consistent approach for considering how Treaty-based rights, interests and responsibilities apply, particularly when exploring and considering the collective and individual rights, interests and responsibilities of whānau, Hapū, Iwi and Māori.

Embedding Te Tautuhi ō Rongo across the public service is aligned to evidence-based approaches that work for and with Māori. As such, it will enable greater opportunities for agencies to support future-focused Treaty relationships, deliver Treaty settlement commitments, more effective public services and improved outcomes for and with whānau, Hapū, Iwi and Māori.

5 Te Puni Kōkiri (2025). Our Policy Approach – Te Tautuhi ō Rongo. <https://www.tpk.govt.nz/en/mo-te-puni-kokiri/our-stories-and-media/our-policy-approach-te-tautuhi-o-rongo>

What has Changed Since the Last Report?

Te Puni Kōkiri has strengthened its mentoring and monitoring responsibilities to hold the system to account

In February 2025, responsibility for Iwi and Māori Relations with the Crown transferred to Te Puni Kōkiri, specifically:

- Ensuring the public service has capability to engage with Māori;
- Advising the Government and public service on the distinct rights, interests and responsibilities of Iwi, hapū and of Māori;
- Monitoring and reporting on the Crown’s implementation of Treaty settlement commitments;
- Leading post-settlement relationships with PSGEs, including settlement relationship commitments such as Accords, and coordinating major events; and
- Responsibly administering related legislation and funds.

He Korowai Whakamana was included as part of the transfer of Māori Crown Relations functions to Te Puni Kōkiri. Since February 2025, Te Puni Kōkiri has been focused on embedding and strengthening the framework to improve oversight and accountability for Treaty settlement commitments.

Recommendations from the 2024 Whole of System Report and the Auditor-General’s 2025 report

The inaugural Whole of System Report made five recommendations for continuous improvement in Treaty settlement delivery. Subsequently, the Auditor-General released a performance audit report on how the public sector is fulfilling Treaty settlements.⁶ The report made nine recommendations that align with, and build upon, those in the 2024 Whole of System Report. Some involve improved accountability for fulfilling Treaty settlements and some aim to strengthen system leadership and improve the overall integrity of the Treaty settlement system. The recommendations from both reports are outlined in **Appendix B**.

Work is underway to respond to these recommendations from both reports. In the past year, this has included:

- The Whole of System Report includes PSGE insights for the first time, marking a step toward more inclusive and transparent monitoring that considers the holistic intent of settlements. The engagement process is outlined in more detail in **Appendix C**.
- Ministers and senior officials have been reminded of their responsibilities, and Chief Executives are now expected to prioritise Treaty settlement commitments, with clearer reporting on progress in their agencies’ annual reports.
- Te Puni Kōkiri has commissioned upgrades to Te Haeata. Te Puni Kōkiri will consider opportunities to strengthen the functionality of Te Haeata to ensure that it continues to be fit for purpose, now and in the future.

Significant milestones in the progress of settlements

The historical Treaty claims process can take many years to progress to settlement. In this report, we track the progress of delivery of settlement commitments after settlements have been enacted, using data published in Te Haeata. Settlements that occurred during 2024/25 had not been published in Te Haeata in time for this report.⁷ While these are not yet included in our reporting, they represent continued progress in settling historical Treaty claims.

Three settlements, listed in the table below, have been enacted between 1 July 2024 and 30 June 2025.⁸ Settlement commitments will be published in Te Haeata following the required notification period for PSGEs.

Table 2: Settlements that occurred during 2024/25

Group	Milestone	Date
Taranaki Maunga	Legislation enacted	30 January 2025
Te Korowai o Wainuiārua	Legislation enacted	6 March 2025
Ngāti Ranginui	Legislation enacted	15 May 2025

⁷ Te Puni Kōkiri is required to publish settlements on Te Haeata within six months of settlement date. Exceptions occur when PSGEs choose to exclude their settlements from Te Haeata or ask to pause publication of settlements.

⁸ The Office of Treaty Settlements and Takutai Moana – Te Tari Whakatau (2025). *12-Month Progress Report*. 1 July 2024 – 30 June 2025. p4

Insights from Core Crown Agencies

Agencies are responsible for delivering commitments, entering their status in Te Haeata, and explaining the status they have assigned.

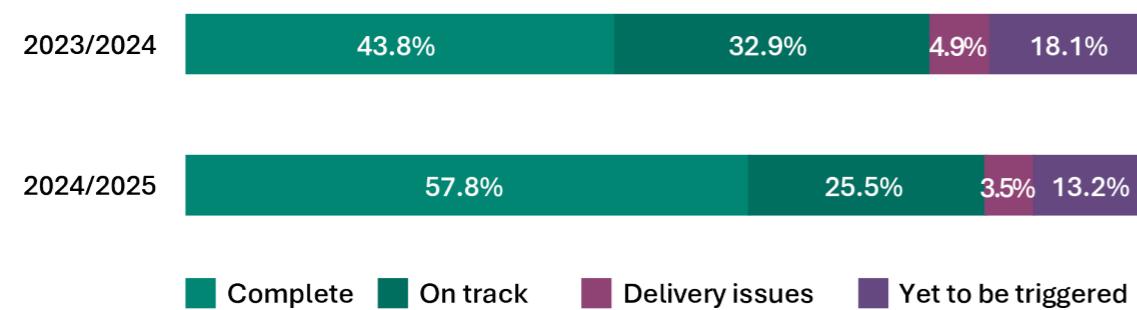
Agencies report progress in delivering their commitments

Overall, agencies are reporting progress against commitments. As at 1 July 2025:

- 83.3% of commitments are complete or on track, up from 76.7% in July 2024;
- 3.5% of commitments have delivery issues, down from 4.9% in July 2024; and
- 13.2% of commitments reported as ‘yet to be triggered’, down from 18.1% in July 2024.⁹

The figure and table following present a summary of the core Crown’s progress delivering settlement commitments, as reported by agencies in Te Haeata. **Appendix D** provides a summary of statuses by agency. The statuses reported by core Crown agencies have not been independently verified.

Figure 3: Status of settlement commitments as reported by core Crown agencies, 2023/24 and 2024/25



⁹ It is possible that some commitments will never be triggered, for example, tax indemnity commitments protect PSGEs from having to pay GST, income tax or gift duty on settlement redress. These are unlikely to ever be triggered because such redress is not generally taxable.

Table 3: Summary of core Crown’s progress delivering settlement commitments

Status	July 2024	July 2025	Trend
Complete	6,411	8,521	↑
On track	4,819	3,762	↓
Delivery issues	715	519	↓
Yet to be triggered	2,649	1,949	↓

Delivery issues are varied and relate to a wide range of commitment types

Although agencies report overall progress, issues persist in the resolution of delivery issues, particularly those that relate to relationship redress commitments.

Agencies cite several reasons for delivery issues, such as delays in property transfers, litigation affecting land parcels and complexity of multi-party consultations. The nature of some challenges, such as legal processes and proceedings, are complex and mean that resolution can be prolonged. Delivery issues continue to warrant close attention, particularly where delays persist over multiple years.

Most delivery issues relate to relationship redress, participation arrangements over natural resources or deferred selection property. For these commitment types, the number of delivery issues has reduced year-on-year:

- relationship redress (186 in 2025 compared with 192 in July 2024);
- participation arrangements over natural resources (99 compared with 127 in July 2024); and
- deferred selection property (94 compared with 161 in July 2024).

Figure 4: Types and numbers of delivery issues reported by core Crown agencies



Relationship redress sets the stage for a renewed relationship

Relationship redress commitments account for the highest number of delivery issues. These commitments are foundational to building and sustaining renewed relationships between the Crown and PSGEs. They can also have the biggest impact and can recalibrate overall Treaty relationships if issues persist. By establishing mechanisms for ongoing engagement, relationship redress creates the conditions for trust, collaboration and partnership moving forward. Examples of types of relationship redress include:

- Protocols or relationship agreements setting out how an agency will work with the PSGE on specific topics (e.g. Taonga Tūturu Protocols, Fisheries Protocols and Crown Minerals Protocols); and
- Establishing a platform for ongoing partnership through Accords.

Participation arrangements over natural resources provide for ongoing involvement

Commitments related to participation in natural resource management have been integrated into many settlements. They may include advisory boards or joint committees with direct input into the development of regional policy statements and regional plans under the Resource Management Act 1991.

Deferred selection properties involve many steps and may involve delays

Deferred selection properties are commercial redress for specific Crown-owned properties that PSGEs have the option to purchase within a defined period. Some properties may be leased back to the Crown after purchase, e.g., school sites or police stations.

Delivering this redress may require multiple steps on behalf of the Crown and PSGE, for example:

- the PSGE gives a notice of interest;
- the Crown provides disclosure information;
- a transfer value is determined through a valuation process; and
- the PSGE then gives an election notice to confirm purchase.

This type of redress can be complex. Delays can arise at multiple points for a variety of reasons, which may include undeveloped processes, systems and relationships. There can be a time lag between deed signing and the potential transfer of such properties to PSGEs. The passage of time may mean the interests of parties and the physical condition of properties may have changed. Some changes may arise due to unanticipated circumstances (e.g., severe weather events, discovery of asbestos contamination).

While most delivery issues relate to a particular type of commitment, the solution to address these is multi-faceted and complex

Agencies cite difficulties with engagement, documentation, knowledge gaps, resourcing and dependencies on regulatory change or other stakeholders.

Around half of agencies (13 of 27) reported delivery issues with their commitments in July 2025.

There are some repeated themes for reasons why there are delivery issues against commitments:

- Engagement – for some commitments, initial meetings or engagement steps have occurred but have not progressed.
- Documentation – in many cases, agreements have been signed, but locating the signed documents has proven difficult, especially when several years have passed. Agencies often reported that work under the relationship agreement continued regardless. In other instances, relationship agreements or protocols remain unsigned.
- Knowledge gaps – in some cases, commitments require further investigation or research to determine current status and resolve delivery issues.
- Resourcing – agencies may not have the resources required to deliver some commitments. For example, some agreements have not been reviewed within expected timeframes.
- Partial delivery – some commitments are being partially met (e.g., monitoring occurring, but not all aspects fulfilled). Agencies acknowledge ongoing work but have not resolved all issues.
- Dependencies – agencies are taking some commitments into account through regulatory change. This was most relevant for commitments relating to participation arrangements over natural resources. Agencies also cited delivery issues due to dependencies on partners and stakeholders (other agencies, PSGEs and Iwi).

Currently, there is limited ability to analyse the reasons for delivery issues because agencies do not consistently provide up-to-date comments regarding the status of their commitments. This is an example of where there are opportunities to strengthen the utility of Te Haeata data by improving consistency in status reporting across agencies.

Insights from annual reports and select committee briefings

Many agencies have incorporated Treaty settlement commitments into their performance frameworks and have improved the level of detail in their annual reports. Agencies report ongoing improvements to internal processes for understanding and tracking their progress implementing commitments. Sustained attention is needed to translate process improvements into consistent, timely delivery and enduring relationships with PSGEs.

Agency annual reports and select committee briefings provide accountability and transparency

Agency annual reports are key accountability documents that demonstrate to Ministers, Parliament, Iwi and the public how funding has been used over the financial year.

To meet expectations, agencies should provide clear, meaningful updates on their achievements. Treasury guidance for the 2025 annual reports advises building on previous reporting and including examples to illustrate progress. The Auditor-General also recommends that agencies improve reporting by clearly explaining:

- the types of commitments they are responsible for;
- what different status updates mean; and
- their achievements and any significant settlement issues.

Overall, there has been an uplift in the level of detail provided by agencies in their 2024/25 annual reports compared with the previous year, but this is not consistent across agencies. As well as meeting the annual reporting requirements relating to Treaty settlement commitments, many agencies provided information on the significance of Treaty settlements for their organisation and case studies of specific projects. Many agencies have increased the visibility of Treaty settlement commitments by incorporating them into their organisational outcomes, performance frameworks and strategic priorities, but don't always share how this will be resourced.

In addition, the Māori Affairs Select Committee has initiated a *Briefing on Treaty settlement legislation and Report of the Controller and Auditor-General, How public organisations are fulfilling Treaty settlements*. The Committee held public hearings with multiple agencies to understand their approaches to delivering Treaty settlement commitments. These public hearings provide another forum to support increased transparency and accountability.

Agencies report process and capability improvements

Several examples of progress enablers have emerged from recent annual reports and select committee presentations. These fall under two broad categories: organisational systems and processes, and approaches to engagement with PSGEs.

Systems and processes

Agencies reported a range of internal initiatives aimed at improving their ability to deliver Treaty settlement commitments. These include enhanced tracking and monitoring of obligations, improved data accuracy through audits and better record-keeping practices. The development of Te Haeata has provided agencies with a central source of information on Treaty settlement commitments, filling a gap that previously existed. Te Haeata also provides a whole-Crown view that has previously not existed.

Some agencies have strengthened their systems to better deliver Treaty settlement commitments. For instance, the Ministry for the Environment is mapping and monitoring key delivery dates, improving record-keeping and tracking of historical commitments, and conducting regular audits to assess accuracy and completeness of data.¹⁰

Toitū Te Whenua – Land Information New Zealand (LINZ) highlights efforts to improve the registration of rights of first refusal (RFR) memorials, which are legal mechanisms granting Iwi the opportunity to purchase Crown land before it is sold on the open market. LINZ is working with Te Tari Whakatau (formerly Te Arawhiti) and Te Puni Kōkiri to issue guidelines for RFR memorials to improve consistency in how they are registered.¹¹

Of note, agency plans and tracking of progress are not consistently entered into Te Haeata, and agencies each have a bespoke way of internally tracking and reporting on progress of Treaty settlements. While making these improvements to internal systems and processes, and updating Te Haeata as progress is made, it is important for agencies to continue to prioritise working towards enduring relationships with Iwi and PSGEs. Te Puni Kōkiri is currently reviewing its guidance for agencies.

Approaches to engagement

Ongoing engagement with PSGEs is central to upholding Treaty settlements. In their annual reports, multiple agencies described a strong focus on building enduring relationships with Iwi and PSGEs, often through formal Accords and collaborative frameworks. For example, Stats NZ noted that it delivers its commitments through formal relationship agreements and associated work programmes, aiming to give effect to the broader spirit and intent of settlements and support long-term relationships.¹² Te Tūāpapa Kura Kāinga – the Ministry of Housing and Urban Development highlighted its commitment to strengthening Māori Crown relationships through place-based approaches and operational agreements, as well as through its Treaty settlement commitments as recorded in Te Haeata.¹³

¹⁰ Ministry for the Environment | Manatū mō te Taiao (2025). *Annual Report | Pūrongo ā-Tau, 2024/25*. p74

¹¹ Toitū Te Whenua | Land Information New Zealand (2025). *Annual Report | Pūrongo ā-Tau, 2024/25*. p26

¹² Stats NZ | Tatauranga Aotearoa (2025). *Annual Report | Pūrongo ā-Tau, 2024/25*. p59

¹³ Te Tūāpapa Kura Kāinga | Ministry for Housing and Urban Development (2025). *Annual Report, 2024/25*. p33

Agencies reported a range of actions that effectively support engagement, such as:

- a dedicated Māori Crown relationships function that engages with Iwi and works closely with service delivery teams;
- building internal capability in Māori Crown relations;
- engaging with PSGEs to ensure potential impacts on Treaty settlement arrangements are well understood and considered in policy reform;
- initiating a regular meeting schedule with Iwi across the country; and
- facilitating connections and relationships between Iwi and a range of agencies.

Of note, the Auditor-General observed that centralised Māori outcomes or Māori engagement teams can support organisations to meet their commitments. Such teams are most effective when they have a clear purpose, role and monitoring systems to track progress.

Progress made by agencies so far shows that there are opportunities to lift practice by working together to share knowledge and best practice, embed these practices within teams, and develop processes to support commitment delivery.

However, improved internal and cross-agency processes on their own are not sufficient to implement Treaty settlement commitments. Agencies also need to prioritise and appropriately resource sustained engagement and reciprocal relationships with PSGEs in order to achieve the holistic intent of settlements. This could include developing a shared understanding with PSGEs of the current status of commitments, then developing and progressing agreed actions to support the effective fulfilment of Treaty settlement commitments.

18

19

Insights from Post-Settlement Governance Entities

PSGEs report mixed progress in settlement delivery. PSGE insights indicate that agencies that maintain consistent and reciprocal relationships, and dedicate resources to PSGE engagement and partnerships, strengthen Treaty relationships and support the durability of settlements. Several PSGEs value these efforts and highlight opportunities to build on them, particularly with regard to agency coordination.

PSGE insights were gathered from July to October 2025 from 24 PSGEs, representing 31% of the settlements published in Te Haeata. These insights were drawn from interviews, publicly available PSGE annual reports, Accord records and other engagement records.¹⁴ The insights were themed to identify key findings from PSGEs located in Te Tai Tokerau, Te Tai Hauāuru, Ikaroa-Rāwhiti, Waikato-Waiariki and Tāmaki Makaurau. Interviews with PSGEs from Te Waipounamu were planned outside the reporting timeframe and were therefore unable to be included in the analysis. Although this section identifies key trends, it does not report PSGE experiences by size or region, which may limit visibility of challenges experienced by particular regions or smaller PSGEs. While regional engagement varied, this data provides valuable insights and highlights opportunities to expand regional coverage in future reports.

PSGE insights are essential to enable a balanced assessment of the statuses reported by core Crown agencies in Te Haeata. This enables the identification and resolution of delivery issues, significant settlement issues and barriers which hinder timely and holistic implementation of Treaty settlements. Consistent with the intent of Te Tautuhī o Rongo, agencies are encouraged to consider how their delivery of Treaty settlement commitments is supporting the recognition and exercise of rangatiratanga.

¹⁴ There are 12 Accords that are related to Treaty settlements. Nine Accords were reviewed for PSGE insights.

PSGE insights into delivery of commitments

PSGEs experience mixed delivery progress

PSGEs report varied experiences with settlement delivery, reflecting differences between statuses of commitments reported by core Crown agencies in Te Haeata and PSGEs' broader understanding of what constitutes meaningful progress.

Some PSGEs pointed to minimal overall progress, while others reported strong progress with commercial redress, but noted that cultural redress was lagging. Several PGSEs indicated that where there has been inconsistent progress across settlement commitments and agencies, this weakens their overall perceptions of delivery completeness. Some PSGEs emphasise that challenges are not minor, and that their experiences indicate systemic issues that require more than incremental adjustments. They expressed a need for stronger Crown capability, consistency and accountability in settlement delivery.

In some cases, PSGEs described feeling forced to repeatedly remind Crown agencies, or even litigate, to have commitments met, despite lacking the resources to continually enforce what was agreed. One PSGE expressed deep frustration at delays and unmet commitments, noting both economic and cultural impacts. It described how delays in receiving title blocked participation in a joint venture, prevented use of the whenua and limited access to security.

“These delays mean the benefits are delayed for the people. Kaumatua have gone many additional years without a marae they can share their knowledge in, so whānau have not been able to receive that in their space, to hold tangi, the mātauranga isn’t passed on and so the consequences continue to accumulate. It is injustice after injustice.”

PSGEs take a holistic view of settlement delivery that is broader than the commitments provided for in deeds and legislation

Several PSGEs considered progress as being shaped by a broader understanding of what constitutes settlement delivery, which often extends beyond what is tracked in formal reporting tools. While Te Haeata provides a record of commitments arising from deeds of settlement and settlement legislation, it does not capture co-management or co-governance arrangements, nor commitments made through Accords or Accord forums. In practice, this means Te Haeata does not monitor actions or agreements beyond those formalised in deeds and legislation, including deliverables agreed during Accord discussions.

When agreed obligations are viewed by PSGEs as part of delivery of commitments, whether they are in the deed of settlement or agreed subsequently, and they are not activated by agencies (such as through missed forums or inconsistent follow-up), some PSGEs indicated that this can be viewed as delivery failure. Conversely, when agreed obligations are considered by PSGEs to be active, this is seen as a relationship stabiliser.

Several PSGEs questioned whether public organisations have a clear understanding of their settlement commitments and agency responsibilities, noting that a lack of clarity can undermine confidence in the Crown's processes and delay PSGEs' ability to realise their settlement aspirations.

There are barriers to assessing the status of settlement commitments

PSGEs take varied approaches to understanding the Crown's delivery of settlement commitments. While some are interested in tracking progress in detail, others face capacity constraints or do not view this detailed monitoring as part of their role. Where PSGEs do seek to assess progress, they indicated they can encounter a range of barriers.

Several PSGEs raised concerns about Crown reporting tools such as Te Haeata. They questioned the reporting of progress, noting discrepancies between Crown-reported success rates and their own experiences of settlement implementation. In addition, some PSGEs reported that agencies cannot always provide evidence to demonstrate why actions have been deemed complete before they are closed out. This feedback highlights opportunities for conversations between agencies and PSGEs around how progress is measured and communicated.

These concerns are compounded by resourcing challenges, which limit PSGEs' ability to independently assess delivery and engage with Crown reporting tools. A number of smaller PSGEs identified their size as a barrier, noting that limited capacity makes it harder to meet compliance, monitoring and engagement obligations.

Several PSGEs highlighted the resource-intensive nature of reviewing settlement commitments. Some noted the need for legal support to assess delivery completeness, and others highlighted the need for tailored support to help identify relevant commitments and improve engagement with the Crown.

Some PSGEs considered that resourcing challenges affect both PSGEs and agencies, limiting their ability to work together to assess and ensure progress. One PSGE noted that while internal tracking gaps were a factor, changes made by an agency had also contributed to ongoing uncertainty about the status of commitments.

There is opportunity to improve the consistency of delivery

A number of PSGEs noted fragmentation when settlement commitments are delivered by different agencies or by different parts of the same agency. They described frustration with agency operations and poor visibility between national and regional offices.

PSGE insights into the Treaty relationship

Many PSGEs report a gap between their expectations of partnership and the reality of post-settlement engagement. Engagement is a significant challenge for many PSGEs. They describe this gap as both relational and operational, with some noting that while the potential for partnership exists, the experience has often been disappointing. This gap is reflected in PSGE experiences of inconsistent engagement, lack of visibility and exclusion from processes.

“...when the Crown partners with [PSGE], outcomes can be greater than expected.”

“Trying to mobilise relationships with the Crown over the last three years has been disheartening... mixed and often disappointing.”

“...feels overlooked, strong desire to reconnect with cultural redress sites and activate rangatiratanga.”

There are examples from PSGEs that their Treaty relationship overall is constructive. Of note, one PSGE commented that their settlement process has been progressing well and that they are establishing relationships with many agencies through the development of their agreement.

Relationship management fundamentals are important to PSGEs

Some PSGEs noted that certain agencies do not recognise them as Iwi or confuse them with other Iwi, which undermines their identity and signals a lack of relational understanding. This lack of recognition further compounds PSGEs' sense of exclusion and weakens the relational foundation of settlements. A poor relationship was viewed as undermining the spirit of the settlement and the apologies it contains. For example, several PSGEs noted that when they had to chase agencies or escalate to Ministers to unlock redress, they experienced the Treaty relationship as reactive and one-sided. Persistent delays and exclusions are interpreted by several PSGEs as detrimental to the post-settlement Treaty relationship. Some PSGEs also highlighted that, even when frustrations are raised and acknowledged by agencies, resolution pathways often remain unclear.

A few PSGEs pointed to examples of effective engagement as ways to improve consistency and accountability. One PSGE noted a positive example of agency engagement, where an agency had appointed a staff member to work across both the agency and the PSGE's Accord. The role was seen as effective in keeping settlement commitments front of mind and ensuring progress. The PSGE viewed this dedicated resourcing as a practical way to strengthen accountability and relational consistency.

Several PSGEs expressed a desire for Te Puni Kōkiri to play a stronger role in facilitating and monitoring Iwi-Crown relationships. Since the transfer of functions from Te Arawhiti, these PSGEs viewed Te Puni Kōkiri as well-placed to drive a more cohesive, whole-of-government approach to post-settlement engagement, and to help ensure greater consistency and accountability across agencies.

Several PSGEs view reforms that could impact the Treaty as a risk to settlement integrity and a stable Treaty relationship

Around one third of PSGEs whose views were analysed raised concerns about government reforms that they considered could impact the integrity of settlement commitments. These PSGEs mentioned reforms, including those relating to conservation, resource management, Treaty principles and regulatory standards.

“Cabinet priorities and Crown budget constraints may risk the implementation of Treaty settlement commitments and could be deprioritised or underfunded.”

“More often than not [PSGEs] are being asked to engage within a short space of time to meet timeframes set by the Crown.”

These PSGE concerns were not all limited to individual reforms but extended to broader government decision-making processes, including how priorities are set and resources allocated. Some PSGEs considered that these pressures were intensified by the demands placed on them to respond quickly and repeatedly to government reform proposals, often with limited notice and capacity. The process was seen by several PSGEs as onerous.

Some PSGEs reported that the impact of reforms was that PSGE resources and limited capacity were reactively diverted to defending their settlements. These PSGEs considered that this reactive work was compromising their ability to focus on development.

Several PSGEs emphasise structured engagement for strong relationships

Structured engagement through mechanisms such as Accords and cross-agency forums and frameworks are seen to play a critical role in stabilising and advancing Treaty relationships. A number of PSGEs are actively using these tools to hold Crown agencies accountable, align efforts across sectors and foster dependable engagement. For example, one PSGE's annual report highlighted the strategic use of Accord reviews to recalibrate relationships and ensure delivery, while another considered that its Accord refresh was a dynamic approach that adapted to its evolving Iwi priorities. For several PSGEs, formal structures like Accords tend to be viewed as a key indicator of relationship health, with inactivity interpreted as a sign of relational neglect.

Collective platforms are also indicated by PSGEs to be effective tools for advancing shared goals. Some PSGEs are leveraging platforms such as the Social Accords to convert commitments into coordinated programmes with clear accountabilities. Some PSGEs, for example, are using a collective framework to drive housing delivery. Another PSGE has designed a framework to facilitate whole-of-government collaboration, reflecting a proactive approach to partnership that aims to align agency efforts across housing, employment and data. These PSGEs tend to consider that these mechanisms make engagement more predictable, co-designed and trust-building, helping them navigate complex agency landscapes while maintaining momentum on shared priorities.

Settlement delivery and Treaty relationships are mixed

Overall, PSGE insights gathered for this report suggest that settlement progress is mixed but mainly moving forward.

Many PSGEs view Treaty relationships as constructive but contingent. Their quality depends on continuing reciprocal relationships with core Crown agencies, timely delivery of commitments and resolution of delivery issues. Where these relationship elements are present, PSGEs report increased capacity for the Treaty relationship to be future-focused. Where this does not happen, or where government reforms are perceived as potentially undermining Treaty settlements, PSGEs report friction in the post-settlement Treaty relationship.

A common theme across PSGE insights is that progress cannot be measured solely by the completion of commitments but must also reflect the health of the Treaty relationship and the ability to uphold the holistic intent of settlements.

These insights reinforce the need for agencies to adequately resource engagement with PSGEs, not only to deliver settlement commitments and other formal agreements, but to work towards long-term relationships that honour the holistic intent of settlements.

Inclusion of PSGE views is essential in system monitoring to reflect the partnership between Iwi and Māori, and the Crown. Future reports should build on the progress made this year by continuing to engage with PSGEs to enhance the quality and relevance of system-level reports.

Conclusion and Next Steps

The role of this report is to monitor how core Crown agencies are implementing their Treaty settlement commitments. It provides further evidence supporting the recommendations of the Auditor-General that public organisations need to make a significant shift in the way they manage Treaty settlement commitments to realise the potential and purpose of historical Treaty settlements.

Core Crown agencies must strengthen their accountability for meeting Treaty settlement commitments

The responsibility to deliver on Treaty settlements does not sit with one agency. Rather, agencies with commitments are required to play a collaborative role to realise Treaty settlement commitments and the opportunity of settlements. The 2024 Whole of System Report and the Auditor-General's report provided recommendations to agencies on how to address this more effectively.

The 2025 Whole of System Report has found that several core Crown agencies are reviewing how they plan to fulfil and monitor their commitments. We also saw improved information in several agency annual reports about the progress being made. This information, together with the insights from PSGEs, demonstrates that core Crown agencies are making progress, but that there are areas for further improvement. In the next iteration of this report, we will expect to see that agencies are planning delivery of their commitments and continuing to action the recommendations of the Auditor-General.

The inclusion of PSGE insights has added depth to our understanding of the post-settlement Treaty relationship and how settlement commitments are experienced in practice. These insights reinforce the need for Crown agencies to implement settlement commitments in a way that is consistent with their holistic intent. That means ensuring sustained and reciprocal engagement with PSGEs and going beyond transactional delivery. It also means ensuring that non-core Crown agencies are also held to account and improve their reporting on progress against commitments.

Delivering settlement commitments in partnership with PSGEs would be well supported by developing a shared understanding of the status of commitments and agreeing next steps. Failure to prioritise and appropriately resource these relationships risks undermining the Crown's Treaty obligations, leading to avoidable delays, weakened trust and potential litigation.

To help realise the opportunity of settlements, agencies can embed Te Tautuhi ō Rongo into engagement, policy development and implementation of Treaty settlement commitments. Taking a principled approach – centred on deliberate listening, thoughtful consideration and informed analysis before taking the agreed actions – will improve trust and confidence of PSGEs that the Crown is committed to working in partnership with its Treaty partners.

Te Puni Kōkiri has a lead role to enable improvements in the integrity of the Treaty settlement system

With the transfer of Māori Crown Relations functions, Te Puni Kōkiri now has responsibility to hold the system to account for delivery against Treaty commitments. Over the next 12 months, it is expected that Te Puni Kōkiri continues to strengthen its oversight role. This will include supporting agencies through the Te Puni Kōkiri monitoring and reporting function, reviewing guidance, developing a framework to guide public organisations to achieve a settlement's holistic intent, as recommended by the Auditor-General, and continuing to support engagement with PSGEs, Iwi, Hapū and Māori. This will be done collaboratively, alongside other public organisations such as the Public Service Commission.

Te Puni Kōkiri expects to show continued progress towards enhancing the quality and relevance of future system-level reports, in line with recommendations from the Auditor-General. This includes strengthening current system reporting to identify and communicate system-wide risks, trends and opportunities for addressing issues that delay progress towards implementing settlement commitments. This is likely to include opportunities to strengthen the functionality of Te Haeata to ensure that it continues to be fit for purpose, now and in the future.

Finally, achieving meaningful improvement in the implementation of Treaty settlement commitments is a multi-year kaupapa. The improvements underway lay the groundwork for an enduring, effective system that reflects the holistic intent of Treaty settlements and strengthens Iwi and Māori relations with the Crown.

Appendix A: Glossary

He Korowai Whakamana terms

Term	Definition
Core Crown agency	Public service departments, departmental agencies, New Zealand Defence Force, New Zealand Police and New Zealand Geographic Board. Some core Crown agencies do not have commitments. The 2024/25 annual reporting, commitment holders are listed in Appendix D. Some commitments are held by business units within agencies (e.g., Archives New Zealand and National Library are part of the Department of Internal Affairs).
Complete	The responsible entity considers that it has completed the actions required to deliver the commitment. For example, all letters of introduction have been sent.
On track	The responsible entity has the systems in place or has started the actions required to deliver the commitment and is on track to complete those (including within any specified timeframes), or it is an ongoing commitment. For example, Accord hui.
Yet to be triggered	The responsible entity is yet to start delivery of the commitment. It may be conditional on other commitments or is to be delivered at a certain time in the future. For example, the first meeting of a statutory board has not yet been held due to the requirement to wait for other participating Iwi/Hapū to finalise their Treaty settlements.
Delivery issues	The responsible entity has made attempts to complete the actions required to fulfil the commitment, but complicating factors have meant that the responsible entity is unlikely to be able to deliver the commitment as required (including within any timeframe specified). For example, a relationship agreement was not signed within the specified timeframe.

Redress terms

Redress mechanism	Definition
Relationship redress	All commitments related to restoring relationships between the Crown and post-settlement governance entities, excluding commitments related to the co-management of natural resources (see Participation arrangements over natural resources, below). Examples include relationship agreements, protocols and Accords. A protocol is a statutory instrument comprising a statement issued by a Minister of the Crown, or other statutory authority, setting out processes for how a particular government agency intends to interact with a post-settlement governance entity and enable that entity to have input into its decision-making process.
Deferred selection property	Properties the post-settlement governance entity has the right to purchase during a fixed period after settlement, as part of the commercial redress for that settlement package. They may also be subject to a leaseback to the Crown to continue to be used for particular purposes, i.e., schools.
Participation arrangements over natural resources	Arrangements provided through settlements or related arrangements that enable the involvement of post-settlement governance entities with local government or other agencies in decision making processes over natural resources under existing legal frameworks e.g. the Resource Management Act 1991. This includes advisory boards, joint management commitments and similar arrangements.
Transfer of Crown Forest Licensed land	Commitments relating to the transfer of Crown Forest Licensed land. The relevant post-settlement governance entity purchases the land through settlement quantum and beneficial ownership is transferred on settlement date. Any trees that exist on the land are subject to a licence, which the post-settlement governance entity receives the rentals for. The Crown, through Land Information New Zealand, is required to transfer legal ownership of the land within five years of settlement date.
Property transfer terms (multiple redress types)	The terms that outline how properties will transfer to the post-settlement governance entity when there is more than one type of property, for example Deferred Selection Properties and Crown Forest Licensed land.

Redress mechanism	Definition
Transfer of commercial properties subject to leaseback	In certain cases, a property may be purchased by the post-settlement governance entity and leased back to the relevant Crown agency. This arrangement allows the property to continue being used for its current purpose (for example, land under schools, police stations, prisons, military bases, or courthouses). Lease terms are negotiated between the post-settlement governance entity and the agency.
Letters of introduction	A letter introducing the settling group to representatives of Crown agencies is listed in the deed of settlement. The purpose of a letter of introduction is to raise the profile of the post-settlement governance entity, or a kaupapa of importance to the post-settlement governance entity and enable better engagement between the post-settlement governance entity and the relevant agency.
Cultural redress property transfer	Properties that vest in the post-settlement governance entity, usually on settlement date, as cultural redress. 'Vesting' refers to the statutory transfer of the land record (title or ownership).
Bespoke arrangements	Commitments relating to redress that are unique or unlikely to occur in other settlements. Commitments to negotiate future arrangements as part of other settlements are also included in this category.

Appendix B: Recommendations from previous reports

2024 Whole of System (Core Crown) Report on Treaty Settlement Delivery

This report recommended that:

1. Consideration be given to including key performance indicators for Treaty settlement delivery in Chief Executive performance expectations;
2. All future annual Whole of System (Core Crown) Reports on Treaty Settlement Delivery include PSGE views on settlement delivery;
3. Action be taken by responsible agencies to actively resolve ‘delivery issues’, with the expectation that the number of delivery issues will reduce over time;
4. Oversight of Treaty settlement commitments be extended to enhance data quality and consistency; and
5. Agencies consider how to utilise this report, and future reports, as an input to assessing the health of their relationship with post-settlement governance entities.

Auditor-General: How public organisations are fulfilling Treaty settlements

This report recommended that:

1. Te Puni Kōkiri, working with other public organisations as appropriate, develop a framework to guide public organisations to achieve a settlements’ holistic intent;
2. All public organisations with settlement commitments review how they plan to fulfil and monitor their commitments;
3. Responsible Ministers, the Public Service Commission, and the governing bodies of Crown entities, local authorities and other non-core Crown agencies with settlement commitments strengthen expectations on public organisations about meeting their commitments in performance agreements with chief executives and in other relevant mechanisms;
4. Land Information New Zealand works to ensure that there is a system in place so that right of first refusal memorials are correctly placed on land titles;
5. The Public Service Commission and the governing bodies of Crown entities, local authorities and other non-core Crown agencies strengthen ongoing development for chief executives so they can lead their organisations to effectively fulfil settlement commitments;
6. Te Puni Kōkiri consider improvements to the quality and accuracy of the information that Te Haeata collects and reports;

7. All public organisations with settlement commitments improve the information that their annual reports provide about their progress in meeting their commitments, including by clearly explaining:
 - the types of commitments they are responsible for (for example, what proportion are land redress or relational redress);
 - what different status updates mean; and
 - their achievements and any significant settlement issues;
8. Te Puni Kōkiri and the Public Service Commission work together, and with others as needed, to consider how to extend He Korowai Whakamana to relevant Crown entities, local authorities, and other non-core Crown agencies, to ensure that:
 - those agencies have adequate advice, guidance, and support to meet their commitments; and
 - Te Puni Kōkiri collects information about the status of those agencies’ commitments; and
9. Te Puni Kōkiri regularly assess the public sector’s progress with meeting settlement commitments, whether it is achieving each settlement’s holistic intention, and any significant risks and achievements; and
 - Regularly report that assessment to the Minister for Māori Crown Relations and other responsible Ministers; and
 - Report on those matters annually to the Māori Affairs Committee.

Appendix C: Methodology

Insights from core Crown agencies

Commitment statuses of all core Crown agencies were downloaded from Te Haeata on 1 July 2025. A completeness check showed that a small number of agencies had not updated their statuses; Te Puni Kōkiri contacted these agencies to confirm that no status updates were necessary, confirming the 1 July 2025 data provided an up-to-date overview.

Summaries of commitment types and statuses by agency were compared with 2024 statuses as described in the 2024 Whole of System Report.

Each status entered by each agency was counted as an individual data point. There are many commitments with multiple agencies responsible, and different agencies are able to report different statuses in respect of the same commitment. This means that the totals in this report incorporate several separate statuses entered by different agencies in respect of the same commitment.

Agency comments relating to commitments with delivery issues were sorted by commitment type and analysed thematically. A limitation of this analysis is that it does not account for the importance or complexity of the commitment. For example, it is likely that commitments with delivery issues represent more complex arrangements or unforeseen circumstances, but we did not attempt to quantify this in our analysis.

Agency annual reports were reviewed, focusing on the strategic intentions, performance frameworks, and reporting requirements under He Korowai Whakamana.

32

33

Post-settlement governance entities insights

We wish to acknowledge and thank all PSGEs who contributed to the development of this report, whether through participation in the engagement process, provision of feedback on drafts, or sharing your expertise. Your contributions have helped shape a stronger report that, for the first time, includes PSGE perspectives as an integral part of its findings. This report reflects those contributions, as Te Puni Kōkiri sought to understand how PSGEs assess the Crown's progress in meeting Treaty settlement commitments and the state of the post-settlement Treaty relationship.

The following research questions guided our inquiry:

- What is the PSGE's perspective on their settlement?
- Is the core Crown overview accurate?
- Has settlement implementation gone well? Is settlement implementation progressing smoothly?
- Has the holistic intent of the settlement been achieved? Is the holistic intent of the settlement being achieved?

To answer these questions, we incorporated the views of 24 PSGEs using a combination of interviews, Accord reports, PSGE annual reports and engagement records. These documents provided context and examples of how PSGEs assess Treaty settlement commitments and the health of Treaty relationships. The depth and type of information varied across PSGEs; for some, multiple sources were used, while for others, only one or two sources were available. In total, the analysis drew on 16 interviews, nine Accord reports, three annual reports and the engagement records voluntarily provided by one PSGE.

Of the 24 PSGEs engaged in this process, ten gave consent for their names to be listed in the appendix:

- Ngāti Kahungunu ki Wairarapa Tāmaki-nui-a-Rua Settlement Trust, the PSGE for Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua;
- Raukawa Settlement Trust, the PSGE for Ngāti Raukawa;
- Tātau Tātau o Te Wairoa Trust, the PSGE for the Iwi and Hapū of Te Rohe o Te Wairoa;
- Te Kapu ō Waitaha, the PSGE for Waitaha Iwi;
- Te Kawerau Iwi Settlement Trust, the PSGE for Te Kawerau ā Maki;
- Te Rūnanga o Ngāti Manawa, the PSGE for Ngāti Manawa;
- Te Rūnanga o Ngāti Whare Trust, the PSGE for Ngāti Whare;
- Te Rūnanga o Te Rarawa, the PSGE for Te Rarawa;
- Te Rūnanga Nui o Te Aupōuri Trust, the PSGE for Te Aupōuri; and
- Te Tāwharau o Te Whakatōhea, the PSGE for Te Whakatōhea.

Appendix D: Agency self-reported statuses in Te Haeata, 1 July 2025

Responsible agency ¹⁵	Total commitments	Complete	Complete (%)	On track	On track (%)	Yet to be triggered	Yet to be triggered (%)	Delivery issues	Delivery issues (%)
Department of Conservation – Te Papa Atawhai	3,388	1,093	32.3%	1,863	55.0%	424	12.5%	8	<1%
Land Information New Zealand – Toitū te Whenua	2,946	2,322	78.8%	336	11.4%	251	8.5%	37	1.3%
Te Tari Whakatau – The Office of Treaty Settlements and Takutai Moana	2,132	1,807	84.8%	63	3.0%	233	10.9%	29	1.4%
Ministry of Education – Te Tāhuhu o te Mātauranga	1,335	836	62.6%	390	29.2%	57	4.3%	52	3.9%
Ministry for Primary Industries – Manatū Ahu Matua	748	297	39.7%	286	38.2%	27	3.6%	138	18.4%
New Zealand Police – Ngā Pirihimana o Aotearoa	743	217	29.2%	312	42.0%	190	25.6%	24	3.2%
Ministry of Justice – Tāhū o te Ture	708	594	83.9%	40	5.6%	74	10.5%	-	-
New Zealand Defence Force – Te Ope Kātua o Aotearoa	485	410	84.5%	37	7.6%	38	7.8%	-	-
Department of Corrections – Ara Poutama Aotearoa	416	190	45.7%	63	15.1%	163	39.2%	-	-
The Treasury – Te Tai Ōhanga	377	12	3.2%	-	-	331	87.8%	34	9.0%
Ministry of Business, Innovation and Employment – Hikina Whakatutuki	251	140	55.8%	100	39.8%	5	2.0%	6	2.4%
New Zealand Geographic Board – Ngā Pou Taunaha o Aotearoa	230	177	77.0%	12	5.2%	41	17.8%	-	-
Ministry for the Environment – Manatū Mō Te Taiao	222	88	39.6%	54	24.3%	29	13.1%	51	23.0%
Manatū Taonga - Ministry for Culture and Heritage	216	91	42.1%	42	19.4%	3	1.4%	80	37.0%
Te Puni Kōkiri – Ministry of Māori Development	149	69	46.3%	55	36.9%	19	12.8%	6	4.0%
Oranga Tamariki - Ministry for Children	94	12	12.8%	2	2.1%	38	40.4%	42	44.7%
Ministry of Social Development – Te Manatū Whakahiatu Ora	83	30	36.1%	49	59.0%	4	4.8%	-	-
Department of Internal Affairs – Te Tari Taiwhenua	67	34	50.7%	9	13.4%	12	17.9%	12	17.9%
National Library - Te Puna Mātauranga o Aotearoa	36	36	100.0%	-	-	-	-	-	-
Archives New Zealand – Te Rua Mahara o te Kāwanatanga	36	36	100.0%	-	-	-	-	-	-
Department of the Prime Minister and Cabinet – Te Tari o te Pirimia me te Komiti Matua	26	4	15.4%	21	80.8%	1	3.8%	-	-
Ministry of Housing and Urban Development – Te Tūāpapa Kura Kāinga	24	20	83.3%	3	12.5%	1	4.2%	-	-
Ministry of Health – Manatū Hauora	20	3	15.0%	11	55.0%	6	30.0%	-	-
Statistics New Zealand – Tatauranga Aotearoa	13	2	15.4%	11	84.6%	-	-	-	-
Ministry of Transport – Te Manatū Waka	3	1	33.3%	1	33.3%	1	33.3%	-	-
National Emergency Management Agency – Te Rākau Whakamarumaru	2	-	-	1	50.0%	1	50.0%	-	-
Social Investment Agency – Toi Hau Tāngata	1	-	-	1	100.0%	-	-	-	-
Total	14,751	8,521	57.8%	3,762	25.5%	1,949	13.2%	519	3.5%

¹⁵ Note: Commitments that do not yet have a status entered are not included. Crown Law - Te Tari Ture o te Karauna has one commitment, but as its status is not yet entered, it is not included in this report.

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