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Article:

Grounded accountability and Indigenous self-determination.

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Abstract

This article develops the concept of grounded accountability, which locates practices of operational non-governmental organizations (NGOs) within the culture of the communities they serve. Grounded accountability is presented to extend the concept of felt accountability that is understood as an ethical affinity between an employee and the goals of operational NGOs that employ them to benefit third parties. Grounded accountability involves devolving responsibility for defining goals to the third parties who can then realise their own self-determination. Grounded accountability is developed with a Māori community indigenous to Aotearoa/New Zealand through their shared *whakapapa* that views a structured genealogical relationship between all things. *Whakapapa* suggests that accountability is grounded in kinship, place and intergenerational relationships. An empirical exploration of grounded accountability takes place through an ethnography-informed case study conducted at two levels of investigation. The first is within Ngāi Tahu, a broad kinship grouping, who are pursuing self-determination in the settler-colonial context of Aotearoa/New Zealand. The second is within Te Rūnanga Group, an operational NGO charged with managing and distributing the collective assets resulting from the settlement of grievances against the Crown fought for by Ngāi Tahu in their struggle for self-determination. Evidence of grounded accountability was found within Ngāi Tahu and although this has been transmitted to some practices within Te Rūnanga Group, other practices constrain grounded relationships. To the extent that grounded accountability exists, through the design of an organization based on the values of primary stakeholders and continuous engagement with those stakeholders over time, it overcomes some potential limitations of perpetuating beneficiary dependency inherent in felt accountability.

Keywords

Accountability; non-governmental organizations; Indigenous; self-determination.

Glossary of te reo Māori terms used

Translating these words consistently into English is problematic, and many of these words have multiple meanings, but they have been translated as consistently and clearly as possible for the purposes of this paper.

Hapū – sub-tribe/clan
Iwi – large natural kinship-based grouping
Kaitiakitanga – guardianship
Mana – prestige/authority
Mahinga kai – food baskets/sources
Mokopuna - grandchildren
Mō tātou, ā, mō kā uri, ā muri ake nei - for us and our children after us
Ngāi Tahu/Kāi Tahu – large natural kinship grouping based in South Island of New Zealand.
Papatipu Rūnanga – localised tribal council (sometimes referred to as rūnanga or rūnaka).
Rangatiratanga – chieftanship, sovereignty, self-determination
Te Rūnanga Group (TRG) – central organization including office, holdings and council to manage and distribute collective settlement assets of Ngāi Tahu
Te Rūnanga o Ngāi Tahu (TRoNT) – the representative council/trustee for Ngāi Tahu
Tikanga – correct procedure, normative ethics.
Tūranga – position, foundation
Whakapapa – a structured genealogical relationship between all things
Whānau – extended family unit
Whenua – land

Accountability, decolonization and self-determination

The concept of felt accountability, as a statement of an ethical affinity between employees and the non-governmental organization (NGO) that employs them to provide a service for beneficiaries, has been the subject of academic attention in recent years (e.g. Fry, 1995; O'Dwyer & Boomsma, 2015; Agyemang, O'Dwyer, Unerman & Awumbila, 2017; O'Leary, 2017). While highlighting the importance of internal ethical motivations and the sense of personal responsibility of the NGO employee to deliver services to third party beneficiaries, there is a danger that those actions will help perpetuate the dependencies and the disenfranchisement of the communities that NGOs serve. The concerns that arise from this are, firstly, would such problems arise if the NGOs were grounded in the thoughts, values and practices of an Indigenous community, or would such grounding enable self-determination and secondly, what are the factors internal to such a NGO that either facilitate or constrain the development of such self-determination. This article addresses these concerns by exploring forms of accountability in a NGO established and governed by an Indigenous community for its own self-determination through the following two research questions: in what ways and why is accountability understood and exercised within Ngāi Tahu? Do existing accountability practices within Te Rūnanga Group enable or constrain realisation of grounded accountability?

NGOs have been defined as "private organizations that pursue activities to relieve suffering, promote the interests of the poor, protect the environment, provide basic social services or undertake community development" (World Bank, 1995, p. 13). The World Bank (1995, p. 14) has distinguished between what it terms operational NGOs "whose primary purpose is the design and implementation of development-related projects" and advocacy NGOs that exist primarily to "defend or promote a specific cause". Much of the literature on felt accountability to date has focused on operational NGOs that have an international focus and help channel international aid funding from Western governments to help 'develop' 'disadvantaged' countries (O'Dwyer & Boomsma, 2015). In these cases, employees are often from the Western countries that provide funding, and this has the potential to reinforce colonial/imperial power relations.

Such NGOs contrast with Te Rūnanga Group (TRG). TRG may also be considered an operational NGO, but it is an organization that has been established to manage and distribute the collective settlement assets of a kinship-based Indigenous Māori grouping Ngāi Tahu. These assets are the result of Ngāi Tahu's intergenerational struggle for redress of Crown breaches of The Treaty of Waitangi[1] principles and subsequent contracts. TRG is thus an integral part of Ngāi Tahu's pursuit of self-determination in the settler-colonial context of Aotearoa/New Zealand. This character of TRG makes it an appropriate organization for addressing the research questions above. In this context we define self-determination following Māori political thought (Durie, 1998; McNicholas & Barrett, 2005) as the advancement of Ngāi Tahu people as Ngāi Tahu economically, politically and socially and we explore this definition and its practical implications in the following.

The argument that this article puts forward is that the felt accountability manifest in the internal motivations and responsibility of actors within TRG is supplemented by grounded accountability because of Ngāi Tahu citizens' shared *whakapapa. Whakapapa* sees a structured genealogical relationship between all things including contemporary Māori, one another, ancestors, descendants, land and resources, and results in obligations to people and place across generations. The concept of *whakapapa*, thus, creates an accountability driven by reciprocal relationships and responsibilities grounded in kinship, place and intergenerationality, and this is how we define grounded accountability. This accountability provides an

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[1] Te Tiriti/The Treaty of Waitangi represent respectively the Māori and English language versions of the Treaty signed by representatives of the Crown and over 500 Māori leaders in 1840 (Orange, 2011). Since then the Crown has consistently breached or ignored the principles of the Treaty and disputes arise over this and interpretations. A significant dispute is that the Māori language version signed by Māori leaders guarantees rangatiratanga (chieftanship/self-determination) and the English language version cedes sovereignty to the Crown (Orange, 2011). See Jacobs (2000) for a discussion and history of Te Tiriti/The Treaty from an accountability perspective.

Indigenous authority that emerges from the ground below, so that the concept recognises the individual and collective agency of Indigenous communities in their own self-determination. It also recognises that *whakapapa,* and all it entails, signifies an alternative understanding of what an accounting system is or could be, and therefore requires alternative practices of accounting and accountability relations.

Findings from an ethnography-informed case study of relations between Ngāi Tahu (and the autonomous but overlapping groups that come together as Ngāi Tahu) and TRG (and subsidiaries) suggest that although grounded accountability has been transmitted to some organizational practices of the latter, other practices within the organization constrain grounded relationships. However, a commitment to an enabling grounded accountability in both the initial design of the organization, and in ongoing relationships over time is required for self-determination and can never be given from above, but must be taken from below. This grounded accountability has the potential to overcome the disenfranchising passivity and other weaknesses inherent in a typical operational NGO beneficiary model.

The structure of this paper is as follows. The next section develops a theoretical framework. It reviews the literature on felt accountability in the NGO accountability literature and it develops the idea of grounded accountability for self-determination by drawing literature from Indigenous theorists (Coulthard, 2014; Simpson, 2017). In the subsequent section, we provide a brief historical and contemporary context for our case by elaborating on the relationship between the Crown[2], TRG and Ngāi Tahu and the nature of *whakapapa* drawing predominantly from Ngāi Tahu scholars (O'Regan, 2014; Tau, 2015; Anderson, Binney & Harris, 2016). After we outline the methodology for our in-depth case study with Ngāi Tahu and TRG, we present findings of the relationships of accountability between these and whether they enable or constrain contemporary conceptualisations of grounded accountability. The next section discusses the empirical and theoretical implications of these findings which we suggest provide a conceptual foundation to overcome some of the weaknesses identified in a conventional NGO model. The final section offers concluding thoughts and opportunities for future research.

From felt accountability to grounded accountability

Accountability is a relational concept, indicating conduct between a minimum of two parties; the one receiving the account, the "accountee" and the one providing the account, or the "accountor". However, these are rarely the only parties affected by the relationship. As the discussion of some operational NGOs indicate, often there are other parties involved with funders providing monies that are administered by an accountor within the organization, overseeing the activities of employees or accountees who pursue activities for another party, namely the beneficiary. Unlike in commercial organizations where there is an assumption of functionaries prioritising the economic goal of maximising shareholder value (Roberts, 1991; 2001; O'Dwyer and Boomsma, 2015), operational NGOs often have philanthropic objectives. Cordery, Belal and Thomson (2019) point out that less attention has been paid to downward accountability by NGOs to beneficiaries, however, several recent studies have advanced our understanding of accountability for philanthropic objectives to beneficiaries (Dewi, Manochin & Belal, 2019; Kingston, Furneaux, de Zwaan & Alderman, 2019; Kuruppu & Lodhia, 2019; Uddin & Belal, 2019; Yasmin, Ghafran & Haslam, 2020), although Kingston et al. (2019) rightly point out, this language perpetuates power differentials that position beneficiaries as the 'lowest' stakeholder group.

Dewi et al. (2019) argue that beneficiaries should be at the centre of any analysis of accountability relations. They are the "raison d'etre of NGOs" (Dewi et al., 2019, p. 1118). These authors find that the social and cultural capital embodied by local volunteers connected the values of an NGO with the values of beneficiaries because of volunteers' understanding of local wisdom, knowledge and prominence. Uddin and Belal (2019) argue that upwards accountability can enable downwards accountability when requirements for upwards accountability consider how beneficiary needs are being met. In our case upwards and downwards

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[2] The Crown is a legal term that refers to the State as a whole

accountability collapse into the relationship between Ngāi Tahu and TRG through *whakapapa*. Kingston et al. (2019) explore how evaluation can enhance accountability to beneficiaries through a dialogic accounting framework (Brown, 2009) because evaluations invite the question 'on whose terms' (Kingston et al., 2019). These sorts of analyses produce different conclusions about the effectiveness of NGOs (Ebrahim, 2005). From this alternative analysis, temporality emerged as a novel contribution reflecting a more ongoing and relational approach to beneficiary accountability (Kingston et al., 2019). This finding has implications for our analysis which sees intergenerational obligations in the struggle for Indigenous self-determination. The timeframe for accountability within this structure has and will continue to be ongoing.

Yasmin et al. (2020) advocate placing the beneficiary concerns centre-stage in NGO accountability processes and in doing so, introduce a post-secular perspective to the NGO accountability literature (see also Osman & Agyemang, 2020). They explore Islamic principles and tenets as a way to contextually explore the potential for insights from religion to enhance beneficiary accountability towards a radical envisioning for emancipatory NGO practices. This, they argue requires a re-orientation of the role of NGOs in society. The authors differentiate between their 'beneficiary-centric approach' and a 'downward approach' by moving away from an organisation-centric accountability process towards privileging the needs and rights of beneficiaries. This approach would include viewing beneficiaries as embedded within the reality of NGOs, rather than abstract outsiders and the potential for devolution of responsibilities towards grass-roots partners to facilitate closer engagement and trust (Yasmin et al., 2020). Yasmin et al. (2020) call for further research to recognise and reflect on what can engender social change towards these normative considerations. We tend to this now in our empirical exploration of NGO accountability in the process of decolonisation towards Indigenous self-determination, although as we illustrate, and depart from, in the following, the term 'beneficiary' still suggests dependence on an organisation.

A sub-literature on NGO accountability has drawn out the concept of 'felt accountability' (Fry, 1995; Ebrahim 2003; O'Dwyer & Boomsma, 2015; O'Leary, 2017). This concept emerged out of prior theorising directed towards moving accountability beyond economic goals to an engagement with ethics (Roberts, 1991; 2001; Sinclair; 1995) as a useful concept for understanding accountability derived from feelings of responsibility within NGOs (Fry, 1995). Felt accountability privileges internal motivations and a sense of personal responsibility for actors (O'Dwyer & Boomsma, 2015). Actors voluntarily open themselves up for scrutiny and are 'answerable' through shared values, mission and culture, which they seek to align with the values of the organization (Sinclair, 1995; Gray, Bebbington & Collison, 2006; O'Dwyer & Boomsma, 2015). Felt accountability is thus about building a shared vision among organizational participants through collaborative relationships and collective, interdependent responsibility for outcomes (Roberts, 2001; O'Dwyer & Boomsma, 2015). This requires a "reciprocated sense of responsibility that is collectively generated rather than unidirectionally imposed" (O'Dwyer & Boomsma, 2015, p. 41).

While theoretically, the concept of felt accountability offers much, there has been empirical evidence that it suffers from weaknesses. For example, O'Dwyer and Boomsma (2015) found that while felt accountability was privileged by employees of the NGO in their case study, it may have inadvertently denied the ultimate beneficiaries a role in determining accountability processes. The felt accountability regime can become overly inward-looking and neglect outside perspectives, and the flexibility under which felt accountability practices thrive can lead to narrow conceptions of to whom NGOs feel accountable (O'Dwyer & Boomsma, 2015). Therefore, accountability practices which sound good in theory may not necessarily enhance accountability in practice (O'Dwyer & Boomsma, 2015). Agyemang et al. (2017) suggest that this inwards focus can be overcome through dialogue where informal communication can reduce power inequalities. In their case, they find that dialogue stimulates a strong sense of responsibility for fieldworkers towards beneficiaries and funders so that performance evaluation is co-constructed. Indeed, O'Dwyer and Boomsma (2015) advocate ongoing communication through 'committed listening' to engage individuals and offer a greater sense of personal recognition and identity (see also Roberts, 2001). Although these studies have advanced felt accountability as a concept, and interrogated its deployment in practice, they still examine felt accountability of employees as individuals. This can obscure the enabling potential of collective demands for accountability from NGOs made by communities seeking to move towards self-determination.

When struggles for self-determination become a key characteristic of Indigenous identity, then how this identity shapes accountability relations becomes a key feature for analysis (Agyemang, O'Dwyer & Unerman, 2019).

O'Leary (2017) extends the notion of felt accountability to show that "entering into an accountability relationship with another involves promising to fulfil certain moral imperatives" (O'Leary, 2017, p. 35). This conceptualisation goes far beyond the giving and demanding of accounts and extends accountability by linking the concept as a means to a specific end. O'Leary (2017) finds that when practices of accountability seek to enact specified promises, the perceived sense of responsibility embedded within felt accountability is enhanced according to a certain course of action that fulfils implicit promises made by development discourses and ideologies. The author concludes that to critically appraise accountability efforts, underlying motivations and intentions of involved participants need to be understood, as well as how these contribute to and influence objectives (O'Leary, 2017). While O'Leary's (2017) study radically advances accountability towards the specific promise of self-determination it still privileges the NGO as the centre of transforming 'beneficiaries' into self-determined citizens. This is in contrast to an approach that privileges the actions of the self-determined citizens organising together from below. The organization is often the unit of analysis in accounting and accountability research, but we argue, that accountability *from below* better recognises the agency of communities in self-determining their own needs and then holding organizations accountable towards these ends. It is for this reason we consider accountability grounded in the experiences, values and aspirations of broader communities and the potential to transform passive beneficiaries into active citizens, acting together to facilitate a means of accountability from below.

While we recognise there is a wider literature on self-determination in disciplines from politics and sociology to studies of, and by, Indigenous Peoples, self-determination is largely absent from the critical accounting literature.[3] The main exception is the work of McNicholas, Humphries and Gallhofer (2004) and McNicholas and Barrett (2005) where there is an engagement with, and definition of, self-determination. The drive for self-determination, as expressed through terms such as *rangatiratanga*, is contested and undefined (Paora, Tuiono, Flavell, Hawksley & Howson, 2011). This creates several contradictions and tensions in the pursuit of self-determination. These contradictions include self-determination as a *from below* expression of, for example, Ngāi Tahu aspirations being delivered through a corporatized organizational structure (see below)[4]; self-determination as an expression of a claim over all space in New Zealand as Māori land (Smith, 1999); self-determination as an expression of self-government of Māori operating within the colonial-settler state – "a nation within a nation" (Paora et al. 2011, p. 253). We revisit these contradictions in the discussion section of this paper after exploring the case of TRG.

The distinction between mutual, bottom up decision-making and top-down dependency relationships has been covered across different contexts and disciplines (Sen, 1999; O'Regan, 2014; Tau, 2015). One instrument for realising the former suggested by this discussion is through grounded accountability. To define grounded accountability in the context of this paper, it is first necessary to explore the broader concepts which are drawn on to conceptualise the practice. These are grounded normativity and culture as mode of production/life. To understand grounded normativity, it is necessary to refer to Couthard's (2014) and Simpson's (2017) work on Indigenous struggle against settler-colonialism. For Coulthard, this is best understood as inspired by and oriented around the question of land; not just land in a material sense but as a "system of reciprocal relations and obligations [that] can teach us about living our lives in relation to one another and the natural world in non-dominating and non-exploitative terms"

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[3] A search of *Critical Perspectives on Accounting* issues on the Science Direct database using the terms "self-determination" and "indigenous" results in only nine papers. The majority of which only briefly allude (i.e. one sentence) to self-determination as a broad justification for the research in that paper.

[4] Here, we are conscious of a finding in an Australian study by Chew and Greer where they conclude that a "…conflict between the principles of self-determination and the bureaucratic requirements for financial accountability arises because Aboriginal organizations often have culturally derived goals which may be difficult to quantify…" (1997, p. 283).

(Coulthard, 2014, p. 13). Coulthard (2014) refers to this "place-based foundation of Indigenous decolonial thought and practices" as grounded normativity (Coulthard, 2014, p. 13). Grounded normativity represents "the modalities of Indigenous land-connected practices and longstanding experiential knowledge that inform and structure our ethical engagements with the world and our relationships with human and nonhuman others over time" (Coulthard, 2014, p. 13). Simpson (2017) builds on grounded normativity to articulate the importance of the concept in Indigenous research and practice. The author asserts that grounded normativity is the opposite of dispossession, and represents Indigenous power. Grounded normativities go around the structures of colonial-capitalism to create grounded Indigenous alternatives (Simpson, 2017).

Coulthard (2014) localises the Marxist concept of mode of production/life as culture through a close examination of the Dene[5] declaration of self-determination. Mode of production broadly encompasses two interrelated social processes: "the resources, technologies, and labor that a people deploy to produce what they need to materially sustain themselves over time, and the forms of thought, behavior, and social relationships that both condition and are themselves conditioned by these productive forces" (Coulthard, 2014, p. 65). Mode of production can be thought of as analogous to a mode of life and Coulthard (2014) suggests that when the Dene deployed the word 'culture' they were referring to their mode of life. Self-determination and land claims are thus a means to gain cultural recognition as a mode of life. These demands for land and self-determination are to protect or revitalise the "intricately interconnected social totality" (Coulthard, 2014, p. 65) of a distinct mode of life which sustains communities economically, spiritually, socially and politically. Culture is not separate from economic, environmental, or social considerations but encompasses all of these. This understanding of culture poses a significant threat to the status quo of state-managed colonial-capitalist accumulation because it recognises alternative modes of existence. This is where mode of life and grounded normativity connect. In order to operate realistically through a lens of grounded normativity, the mode of life must be maintained or re-established and this necessarily requires access to land, water and their resources, and self-determining authority over these to enable reciprocal relationships. For the sake of this study then, which focuses specifically on relationships of accountability, we refer to grounded accountability. Having outlined the theoretical basis of grounded accountability, we now turn to the specific context for its study, Aortearoa/New Zealand and the Māori concept of *whakapapa* that facilitates grounding accountability in kinship, place-based and intergenerational practices.

Context and *whakapapa*.

Māori are the first known occupants or Indigenous Peoples of Aotearoa New Zealand. Three kinship groupings of Māori migrated into the South Island of New Zealand and these still have descendants there today *Waitaha, Kāti Mamoe* and *Ngāi Tahu*. By 1800 through conflict and intermarriage *Waitaha, Kāti Māmoe* and *Ngāi Tahu* were connected by a "closely woven mesh of *whakapapa* in chiefly marriages" to control around 80% per cent of the South Island, with an estimated 20,000 people tracing ancestry back to *Tahu Pōtiki* (O'Regan, 1991, p. 8). Ngāi Tahu – meaning people or descendants of Tahu (TRoNT, n.d.c) – had early and sustained contact with European settlers from late 18th century (Wanhalla, 2009; TRoNT, n.d.b). These interactions took place largely on Ngāi Tahu terms (Wanhalla, 2009) and governance relationships within the community were based on their customs (Anderson et al., 2016). Relationships were, however, changed markedly through a process that involved the signing of Te Tiriti o Waitangi/The Treaty of Waitangi throughout 1840 by representatives of the British Crown and Māori, and the 'systematic colonisation' that followed. The principles of this Treaty have been consistently breached by the Crown since 1840. By 1849, the first formal claim of Ngāi Tahu's grievances against the Crown was made by way of petition (TRoNT, n.d.b). This claim was carried across generations and each additional process gathered evidence of Crown wrongdoing (Waitangi Tribunal, 1991). This claim effectively became a key aspect of Ngāi Tahu's collective

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[5] An Indigenous nation residing in the North-Western regions of the country currently known as Canada.

identity and the agency expressed through this seven generation struggle of protest against the broken promises of the Crown is key to understanding the importance of self-determination for Ngāi Tahu.

A guiding proverb for this claim is *mō tātou, ā, mō kā uri, ā muri ake nei* (for us and our children after us), which links the claim with kinship-based intergenerational pursuit of self-determination. This proverb complements the Māori concept of *whakapapa*. *Whakapapa* is broadly defined as genealogy but recognises kinship relations between contemporary Māori and one another, ancestors, descendants and land. It is a structured genealogical line to all things (Reid, 2011). *Whakapapa* is the fabric that held the world view together and prior to contact was an ontological understanding of relationships between people and the world (Tau, 2001). Tau (2001) maintains that today the primary purpose of *whakapapa* is to reinforce communal solidarity, kinship and identity. The concept is therefore, a mediator of relationships between people and place. The concept of *whakapapa* creates alternative understandings, and requires alternative practices, of accounting and accountability relations. This gives rise to informal systems of accounting and accountability relations where every individual could be seen as a 'budget-holder' of sorts, allocating their own resources (often non-financial) towards collective objectives and relations between people and place in a unified whole. There are, thus, clear parallels between grounded normativity, as a "place-based foundation of Indigenous decolonial thought and practices", derived above from Coulthard (2014, p. 13) and *whakapapa* as a basis for grounded accountability.

Claims of grievance from Māori continued and the Waitangi Tribunal was established as a permanent commission of inquiry to hear Māori grievances against the Crown (Orange, 2011). Since the early 1990s the Crown has worked within a particular framework to address grievances. Ngāi Tahu settled their grievance with the Crown in 1998 for an apology; cultural redress; statutory recognition; and cash, land and other redress/mechanisms which the Crown valued at NZ$170 million. Over the twenty years since, this settlement resource has been grown to NZ$1.6 billion in net assets (TRoNT, 2019a) and this economic base can be used in various ways to leverage more political authority (Prendergast-Tarena, 2015). Many other *iwi* are settling their grievances with not only cash and land but new legal mechanisms towards co-governance and self-determination. As part of the settlement process, the collective settlement resources were centralised under control of TRG.

The structure of TRG was designed throughout the 1990s to embrace Ngāi Tahu cultural traditions and corporate governance, democratic structures and "Western best practice" (TRoNT, n.d.a). Within TRG, assets are managed separately (Holdings) from the bodies that spend and distribute the revenue earned from those assets (The Office), although this arrangement has come under scrutiny in recent times (TRoNT, n.d.a; 2019b). The administration of resources obtained from the Crown for the benefit of other parties provides some parallels between TRG and other operational NGOs. However, Te Rūnanga o Ngāi Tahu (TRoNT, the board of governance) is comprised of elected Ngāi Tahu members who share and are therefore bound by the obligations of *whakapapa* (TRoNT, 2015b).

TRG is overseen by a governance table of 18 representatives from each of the 18 *Papatipu Rūnanga* (localised tribal councils) around the region. *Papatipu Rūnanga* are therefore the 'members' of TRoNT and are acknowledged as holding *rangatiratanga* and *mana* (prestige/authority) in their particular regions with TRoNT being their collective voice (TRoNT, 2015b). TRoNT is the sole Trustee of the Ngāi Tahu Charitable Trust which owns and operates Ngāi Tahu Holdings Corporation (TRoNT, 2019a). The Ngāi Tahu Claims Settlement Act 1998 recognises that Ngāi Tahu hold *rangatiratanga* in the region also set out in the Act. The Te Rūnanga o Ngāi Tahu Act 1996 recognises *Ngāi Tahu Whānui* as the collective of individuals descending from any of the Ngāi Tahu individuals recognised in the 1848 census and its updates (TRoNT, 2015b). TRG distributes funds generated by the centralised assets in the form of education grants, pension assistance, a saving scheme, cultural/language development, environmental protection, *Papatipu Rūnanga* development and more for the benefit of *Ngāi Tahu Whānui* (NZ$67 million in 2019 excluding operational and administrative costs (TRoNT, 2019a)). The principles that inform the allocation of these distributions are

informed by Ngāi Tahu values and aspirations (TRoNT, 2001), and are somewhat inspired by Amartya Sen's (1999) capabilities approach.

A key mechanism for accountability between TRoNT (the board) and The Office and Holdings are annual Letters of Expectation. These letters set out general and specific expectations from the board around management of assets and distribution of funds, and these groups then develop Statements of Corporate Intent detailing how they intend to fulfil these expectations (TRoNT, n.d.a). Staff members are accountable upwards to the Board via these mechanisms, while the Board also represents the collective voice of Ngāi Tahu. The Office and Holdings are then responsible for internal accounting and accountability measures towards achieving the objectives set out in these Statements of Corporate Intent, and these, particularly in Holdings, tend to appear as conventional quarterly and annual targets, budgets and incentives. These mechanisms are for the most part internal and not widely available – for the *iwi* or the public, other than on an ad hoc basis - due to commercial sensitivity. A number of issues are discussed In Committee for the same reasons.

Te Rūnanga Group produces annual reports that are available to the *iwi* and public at large. These report on the activities of the overall group including commercial and distribution information. There is an annual meeting following the release of these reports where TRoNT reps and Holdings executives are held to account by Ngāi Tahu, supplementary forums related to policy around specific issues (e.g. freshwater rights), and roadshows. These activities have been criticised as gradually moving towards one-way engagement and reporting, from what was previously a more two-way dialogic approach to engagement and accountability. These conventional accountability practices have a tendency towards accounting based accountability, rather than accountability based accounting (Dillard & Vinnari, 2019). There are, however, a multitude of formal and informal accounts and forums underneath this official engagement including significant amounts of website and social media disclosures, and contemporary moves towards (re)creating practices of grounded accountability derived from *whakapapa*.

The crucial account in Ngāi Tahu's post-settlement history is Ngāi Tahu 2025 (TRoNT, 2001). This document was the initial manifestation, following settlement, of what Ngāi Tahu people wanted the *iwi* to look like in 2010 and 2025 (TRoNT, 2001). This document therefore represents an explicit participatory strategic vision during a time that Ngāi Tahu were preparing to self-determine their own future with a newly acquired economic base. The report's development began with an appointed vision focus group charged with "dreaming" and executive consultation with elders, citizens, local councils, board representatives and staff of TRG. It is stated that value and improvement were added to the document at every stage of the consultation process (TRoNT, 2001) which shows the commitment to the grounded normativity of Ngāi Tahu that went into the strategic vision of TRG. This not only made the document legitimate in the eyes of Ngāi Tahu citizens but improved the document itself by integrating the values of Ngāi Tahu into the design of TRG. TRG was to report progress towards compliance with the 2025 vision document in its annual report each year, and reviews would be conducted every five years (TRoNT, 2001).

However, the eight years between the drafting of the 2025 vision document and a 2009 review exposed tensions around organizational accountability relationships (TRoNT, 2009b). According to the review, there was significant frustration about the lack of connection and accountability between TRG, *Papatipu Rūnanga* and Ngāi Tahu citizens (TRoNT, 2009b). Many people thought "Te Rūnanga [Group] was too inward looking and not trying hard enough to be accountable to *Papatipu Rūnanga*" (TRoNT, 2009b, p. 28), which is a familiar theme in the NGO accountability literature (see e.g. O'Dwyer & Unerman, 2008; O'Dwyer & Boomsma, 2015). One concern expressed in the review was that it is unclear whether the 2025 vision document remained the guiding vision for Te Rūnanga Group. Here the participants involved in the review asserted the importance of the guiding vision which the document provided as an alignment of grounded and organizational accountability. The document was the manifestation of the grounded accountability aspirations of Ngāi Tahu and presented a means through which to hold TRG accountable for

those aspirations over time. This highlights the importance of committed and ongoing relationships of accountability within Indigenous contexts when authority for self-determination is centralised into an organization to align grounded and organizational accountability practices.

The shared *whakapapa* obligations between TRG and Ngāi Tahu, alongside frustrations of layers of the latter about the way in which the former functions raise several research questions. These questions incorporate the need for grounded accountability to be practiced over time to facilitate accountability from below in an operational NGO, and are expressed as follows:

1) In what ways and why is accountability understood and exercised within Ngāi Tahu?
2) Do existing accountability practices within Te Rūnanga Group enable or constrain realisation of grounded accountability?

Research methodology

The methodology for this study is inspired by the text *Decolonising Methodologies: Research and Indigenous Peoples* (Smith, 1999). This text was introduced to the accounting literature by McNicholas and Barrett (2005) and this paper responds to their call for voices from the margins. Decolonising methodologies are closely intertwined with social, political, economic and environmental struggles towards the self-determination of colonised Indigenous communities (Smith, 1999; Simpson, 2017). They acknowledge, among many other things, the position of the researcher, the role of research in wider struggles for self-determination, and respecting Indigenous Peoples as subjects who co-create knowledge rather than objects of research (Smith, 1999; McNicholas & Barrett, 2005). A crucial consideration in decolonising methodologies is undertaking research in a manner deemed appropriate by the communities that the research seeks to engage with. Because of this, a consultation and protocol document was submitted to the Ngāi Tahu Consultation and Engagement Group to ensure local customs, norms and values were respected. This process proved invaluable to the study to ensure that it was relevant to the communities, initiating access, building relationships and discussing expectations and outcomes.

Within the assumptions outlined above, this research can broadly be considered a case study. As a singular unit, a case study has the capacity for extraordinary insight or a particularly perceptive understanding of a situation (Llewelyn & Northcott, 2007). The "real business of case study is particularization" (Stake, 1995, p. 8). Particularization "refers to the capability to study the particular institution or phenomenon in depth to identify its unique characteristics and the ways in which those unique characteristics combine in a very specific way to produce a particular outcome and to provide an explanation based on those unique characteristics and combinations" (Lee & Saunders, 2017). To particularise requires deep understanding of complexity and context, what makes a case unique and how these unique characteristics manifest into a broader phenomenon of accountability. It is commonly recognised that composition of any case study will entail drawing on different sources of evidence. Instead of trying to confirm or triangulate these different sources, we have constantly searched for additional interpretations to embrace the pluralism present within this case (Stake, 1995). All of these different perspectives and interpretations help us better understand the complexity and context of the case. With this acknowledgement we do not seek to directly generalise these findings across other contexts, and do not claim that this case is representative of other cases, including other Indigenous or Māori groupings. We now explain the sources of evidence.

Interviews, observation and document analysis

The majority of empirical material was collected through 21 semi-structured interviews with citizens of Ngāi Tahu and current and former staff and representatives of TRG. These were conducted between January and April 2017 and ranged in length from anywhere between 25 and 165 minutes. Interviews were based around three broad themes that could help provide insights to address the research questions above:

- What does the concept of accountability mean to you?
- Which accountability processes within Ngāi Tahu do you engage with the most and why?

- What would be an ideal accountability process for you to get what you want/imagine as citizens of Ngāi Tahu/staff of TRG?

All interviews were recorded with the informed consent of participants. Following Reid (2011) and other similar studies (Prendergast-Tarena, 2015; Rout, Reid, Te Aika, Davis, & Tau, 2017) protecting the identities of participants is crucial because of the sensitive and personal nature of this subject. Participants were randomly assigned initials and identified as either Ngāi Tahu participants (non-staff), TRG staff members or both to protect their identities as best as possible given the very localised context. This decision was not made lightly because it is important to attribute specific knowledge to knowledge-holders so that subjects are visible and present (Reid, 2011) but in this case was ethical research practice.

Additionally, the lead researcher was physically present at a number of accountability forums and also viewed those that were streamed online. This was as a member rather than as a researcher and as such, nobody is directly quoted and no specific notes from these sources are used in this paper, but these observations are useful for deep background. Finally, a significant amount of documentary material was collected to enhance understanding of interview evidence. This material includes annual reports, a regular magazine, web pages, newspaper articles, strategic documents, vision manifestos, evaluations and many more. Only publicly available material was analysed systematically and referenced, as opposed to documents and forums which the lead researcher was given access to as a Ngāi Tahu person but not as a researcher. This was crucial in maintaining integrity as researchers and the trust of Ngāi Tahu people. These documents were accessed and engaged with abductively and critically (Lee, 2012) throughout the project to gain context, as well as being systematically analysed line by line using template analysis (King & Brooks, 2017).

Template analysis

The evidence was explored using template analysis, a flexible, hierarchical form of thematic coding that may be revised as the research progresses. Template analysis was informally initiated throughout the period of fieldwork (King & Brooks, 2017). The nature of reflexive semi-structured interviews means that we had to revise how we approached each conversation based on what was learned from the previous conversations. Themes were initially documented during the transcription process. At this stage, broad themes were noted in a word document with general labels such as 'intergenerationality', 'obligations', 'devolution' and these were developed when each new conversation that was being transcribed touched on these or related themes. The refined template was systematically applied line-by-line to interview, observation, documentary and video material in order to address the research questions. Pre-fieldwork literature, empirical materials from fieldwork and then new literature based on ideas from fieldwork were engaged with abductively. Abduction sees theorising as a continuous rather than discrete part of the research process and involves an ongoing and reflexive relationship between research design, literature, empirical materials, reflection and analysis with creative leaps between these (Sayer, 1984). A final template was then formulated in preparation for this paper. The primary codes for that analysis was the source such as a Ngāi Tahu citizen or a document, representative or employee of TRG. This enabled understanding of the extent to which differences existed between the *iwi* and the NGO that acts on their behalf, to help establish the factors that facilitate or constrain grounded accountability. The secondary codes were "accountability grounded in kinship", "accountability grounded in place" and "intergenerational accountability" to establish whether these contributed to a grounded accountability being understood and exercised in TRG. The discussion of the empirical evidence below is organized around these secondary codes with comment being made on variation in understanding between Ngāi Tahu citizens and representatives and practices of TRG.

Grounded accountability

Without *whakapapa* and *whenua*, we are nothing. (DE)

Pre-colonial and contemporary identity is intricately interwoven with *whakapapa* (a structured genealogical relationship between all things) and *whenua* (land) within Ngāi Tahu. This enduring and distinct place-based identity enables the *iwi* and its overlapping and autonomous layers to remain, resist and renew. It is also identity which guides the interrelationships between groups and individuals within Ngāi Tahu, and therefore the understandings of what is expected from relationships of accountability (Tau, 2001). We argue

that the enduring values and practices of Ngāi Tahu represent the grounded accountability to be reflected in organizational practices of TRG. In the following we examine how these are understood first by Ngāi Tahu people, and then how these understandings are reflected in organizational practices within the Group.

Accountability grounded in kinship

The reality of accountability through *whakapapa* is complex, in part because of the destruction of pre-colonial institutions and the dispersal of people away from relationships of place (Waitangi Tribunal, 1991). The kinship obligations embedded in *whakapapa*, however, remain strong. It is clear that different situations and groupings within Ngāi Tahu require different accountabilities, but these obligations all start from the foundation of *whānau* (extended family) upwards:

> I have accountability as a kind of, not in terms of hierarchy but in concentric circles, y'know*? Whānau, hapū, iwi, Māoridom*, nation, international communities. You kind of have responsibilities to all of those. I put my *whānau* at the heart of that, as sort of my branch, and then my extended branch, then my wider branch. (KL)

Grounded accountability is about an obligation of responsibility in the first sense where internal motivations, answerability to the self, and voluntary responsibility for external scrutiny prevail (O'Dwyer and Boomsma, 2015). Participants rarely discussed demanding accountability, but rather giving accountability, no matter their position in the *iwi*. This responsibility is not formalised through contracts and systems, but through an intrinsic obligation. "Essentially, accountability refers to some kind of ownership of responsibility" (PQ); "My highest obligation is to my people" (KL). This obligation was not seen as a burden, although the practising of obligations could be burdensome, but this internal sense of responsibility was empowering. O'Dwyer and Boomsma (2015) argue that felt accountability regimes can become overly inward looking, but when responsibility extends through kinship obligations and values determined by the enduring traditions and relations of a people rather than an organization, grounded accountability can enable an outwards focus.

At a local level, accountability from an individual is inextricably interwoven with mutual obligations to the collective. "No one pays the gravediggers down the road… …they just volunteer to do it. Now that's an example of responsibility and accountability" (HI). "Why do people go to rugby clubs, why do people go to Church? … Just community and belonging. But I think what's different about the tribe is that it's more than a club, it's *whakapapa* and connections" (HI). Here again, connections and obligations from *whakapapa* are exercised through informal and reciprocal personal accounting systems and this extends felt accountability to grounded accountability. One participant recounted a story they were told regarding immediate post-settlement decision-making, which illustrates this power of kinship obligations:

> Someone was like 'well I just want my share'… and then one of the old kuia [elders] actually just got up, looked at the woman and said, 'what have you ever done for your *iwi*?' … And I think like, that give me my share and cutting loose… it's like, what have you contributed back to the *iwi*? Because that's how these social structures actually used to work. You got something because you were part of generating it. (NO)

Whakapapa establishes the key relationship between Ngāi Tahu and TRG. There is a general understanding that the *iwi*, and its autonomous but interconnected layers are effectively the owners of the assets controlled by the Group. This *whakapapa* connection to resources extends beyond both shareholder and beneficiary models, so that both upwards and downwards accountabilities flow to the *iwi*, although through different mechanisms. In the following, we explore the nuances of this relationship, beyond what has been established in previous sections, to compare and contrast the implications with felt accountability as a specific promise at the organizational level (O'Dwyer & Boomsma, 2015; O'Leary, 2017). The felt accountability being *whakapapa* obligations and the promise being self-determination.

Staff who are also Ngāi Tahu refer to the alignment of accountability relations as "being a stakeholder in my own success" (OP) or having a "vested interest in the tribe" (CD). In addition, non-Ngāi Tahu staff share the same sentiment that they work for *whānau* and not shareholders, managers or beneficiaries: "Whilst

there's all those layers of accountability, and signoff and boards of governors, I guess ultimately it's about being accountable to *whānau*, like the aunties in the kitchen" (BC). "My baseline has always been – since I started working with the organization – about *whānau* because that's why the organization exists, not the other way around" (AB). There is thus a rhetoric within TRG that they are working for *whānau* according to *whakapapa* and the organisation's accounting and accountability systems need to communicate with and recognise the informal and reciprocal accounting systems within the grounded accountability of the *iwi*.

It was also a recurring theme throughout accounts and forums that some staff members and users of annual reports needed reminding of the nature of ownership in the organization, and that the layers up to management and down to *whānau* are complex. For example, the former chair of Te Rūnanga o Ngāi Tahu writes in the 2009 Annual Report that "… we are an *iwi*, and 'shareholder' is an inadequate term to describe *whānau* bound by *whakapapa* and the pursuit of self-determination" TRoNT, 2009a, p. 3). In the same report the Chair of the Holdings corporation writes that "on behalf of the board and management… …we wish to acknowledge our shareholders for their continued support" (TRoNT, 2009a, p. 10). Conventional accounting and accountability techniques and language can reinforce particular perspectives within organizational accountability processes. For staff who move in and out of *iwi*, corporate, and public sectors, an acknowledgement of the real nature of ownership within *iwi* organizations can be pivotal in decision-making and accountability. These are not corporate shareholders looking to maximise short-term returns, they are perpetual owners looking to maintain, grow and distribute intergenerational wealth and wellbeing towards self-determination. This point means that contemporary accountability relations within Ngāi Tahu and TRG are inherently perpetual in focus. This perpetuity of accountability relations extends felt accountability, which can be transient, to grounded accountability, which is permanent. If new staff are aware of the complex structure of *whānau*-based intergenerational ownership, and engage in practices to recognise this, then this can enable grounded accountability and vice versa. The challenge is aligning the felt accountability within the Group with the grounded accountability of the *iwi* in practice as well as rhetoric.

Although the belief is that Ngāi Tahu past, present and future, are the owners of the common assets controlled by the Group, the governance table is the single Trustee of the Charitable Trust which controls the collective assets (TRoNT, 2015b). As described previously, decision-making is theoretically subject to the collective will of the people, embodied by the representatives/trustees, but is in reality subject to the will of the individuals at the table who work with commercial governors and managers in the management and distribution of the assets. These governors or managers can be more or less affected by the kinship and place obligations embedded in grounded accountability. A staff member reflects "ultimately, we're accountable to our board and to our management. And then to holdings as our owner who allocate us capital. That's our accountability. But I'd much rather be accountable to [*Hapū*]" (GH). To bridge this constraint of distance between *whānau* and governance, burden can instead be placed on staff of TRG by their *whānau*. These grounded accountability relations place additional pressure on Ngāi Tahu staff, as they are accountable formally upward to management and governors but directly and informally downwards to *whānau*:

> My *whakapapa* means… …if me and my community disagree, or my *whānau*, I'm going to see them on Saturday and Sunday. Like I don't exit from there… But my accountabilities to each other, to community, to *iwi* always come first because I don't detach from that. (KL)

A constraint on grounded accountability is that it can shift demands for accountability from representatives to *whānau* members that are staff in the organization and this can create interpersonal and community tensions. This is a downside to grounded accountability through *whakapapa* which enhances not only the 'felt accountability' of Ngāi Tahu staff members, but also the potential for grounded sanctions. However, these constraints can also enable grounded accountability if the balance is right:

> We sort of say, hey it's all well for you guys, you can just leave, but we still have to go home… But it's actually empowering in the same respect, if we all had that level of, sort of, emotional understanding that we're working for people we're not just working for a balance sheet, we're not just working for numbers. (GH)

This sense of felt, rather than imposed accountability, was expressed by staff who were Ngāi Tahu themselves and had strong connections with their communities. Here the extension of felt accountability to

grounded accountability through *whakapapa* means the requirements are constant, thus increasing pressure, but also empowering in the form of giving meaning to action. As the quote above illustrates, there are also staff of the Group who may not have these same felt accountability obligations and are not also called to account in the weekends at home. Here, formalised contracts and policies are required in the same way as corporate structures to align grounded and organization aspirations and outcomes. Although this is somewhat alleviated by the persuasive language used within the Group around obligations, as well as hiring practices, which emphasise these values at the outset (Te Rūnanga Group, n.d.) and more direct engagement for staff at *Papatipu Rūnanga*. These approaches are more in line with the hybrid adaptive framework introduced by O'Dwyer and Boomsma (2015). Some aspects of grounded accountability are enabled, but because the *whakapapa* obligations do not extend to all staff, some aspects of organizational accountability bridge those requirements. Although these tensions are being addressed, it does raise the question of self-determination for whom, by whom, and how the individuals within the organization are aligning first with the values of the organization, but also with the grounded aspirations of Ngāi Tahu.

One participant has benefitted at the organizational level through the programmes provided by TRG in developing cultural confidence, so they felt a sense of reciprocity intrinsic to grounded accountability in paying that forward. "So now that I'm building some confidence and that, I'm really passionate about giving it back. And the *iwi* now is working at building some pastoral care around me and developing that… to help me help them" (EF). Here the concept of individual obligations to the collective, understood and exercised through a personal informal accounting system within grounded accountability, was still present but in a new form between individuals and TRG. A new form of grounded accountability was encouraging reciprocity between individuals and groups within Ngāi Tahu and TRG rather than a one way dependency relationship. Indeed, a common question at official forums is how particular centralised wealth and programmes benefit individuals. In response, rather than just distributing benefits out according to a set of rights, the organization is now expecting some reciprocity from *whānau* members towards their membership, which could be as simple as learning their *whakapapa*. These are not significant economic obligations, but they are mutual because part of TRG's mandate is to keep Ngāi Tahu culture alive. Because the organization is now often the first point of connection with new members, it is beginning to encourage mutual obligations rather than dependency relationships. Rather than a unidirectional felt accountability between an NGO and beneficiaries, it is establishing a grounded accountability to encourage multidirectional lines of accountability. This is a step towards recognising that *iwi* organizations need to enable and encourage mutual obligations to reconnect organizational and grounded accountabilities instead of emulating passive state, corporate or NGO models. It is a step towards recognising Indigenous agency.

This sub-section has outlined some aspects of accountability grounded in kinship through *whakapapa* between Ngāi Tahu people and TRG. In contrast to O'Dwyer and Boomsma (2015), the nature of *whakapapa* and the relationship this creates between Ngāi Tahu and TRG enables the *iwi* and layers more control over the activities and operations than a development NGO with 'beneficiaries'. This discussion of 'beneficiaries' is also a key departure from NGO accountability literature because Ngāi Tahu are not individual beneficiaries of TRG. Ngāi Tahu is made up of autonomous and overlapping layers of families, clans, and councils which come together to oversee the Group with their own agency (O'Regan, 2014; Reid & Rout, 2016). However, concrete practices of organizational accountability can still constrain grounded accountability and encourage dependency through different perspectives on self-determination. Grounded accountability values and practices emerge from the enduring values and practices of Ngāi Tahu. This suggests that, in theory, accountability practices are grounded in the kinship obligations of Ngāi Tahu rather than the organizational structures of TRG. As we will see in the next section, however, certain aspects of colonization, including the dispersal from place-based accountabilities creates complexity in (re)creating grounded accountability towards Indigenous self-determination.

Accountability grounded in place

There are only two things that matter. *Whakapapa* and *tūranga*. Place and identity. Once you move out of those things, it's all over. (HI)

The importance of place extends felt accountability to grounded accountability, but while the proximity of place can enhance grounded accountability, the opposite can constrain it. *Tūranga* is commonly associated with *tūrangawaewae*, which is 'place to be' or 'place to stand'. In these places the external world reflects an inner sense of security (Royal, 2007) and "is the one place in the world that you will always belong" (Cunningham, 2015). A theme that emerged with people who had grown up around their *tūranga* was the importance of their sense of identity with that area, and the accountabilities to place and identity that arose from this. "accountability is to always acknowledge where you come from" (TU); "…In the end, we're accountable here… …I mean I *whakapapa* to most rūnanga [local councils], but the truth is, it's here coz I live here" (HI).

The *whakapapa* obligations within grounded accountability extend from people to place, to maintaining and enhancing that place for future generations because among other things, *whakapapa* acknowledges genealogical relationships with land and water. This broadens felt accountability to include obligations to preserve and enhance the environment within a grounded accountability regime and this has implications for forms of environmental accounting. *Kaitiakitanga* is an ancestral obligation to collectively sustain, guard, maintain, protect, and enhance land and water (Scobie & Love, 2019). Different layers of Ngāi Tahu are genealogically linked to resources and derive rights and responsibilities from *whakapapa*:

> We're accountable to our *whenua* [land]. And what I mean with that is that if our *whenua* isn't looked after, and if we don't have something to pass on to our next generations and… …if we haven't cared for that and been good *kaitiaki* [guardians] of our *whenua*, then we've got nothing to pass on. (ST)

Kaitiakitanga obligations are also localised and based on intergenerational relationships between people and place (Scobie & Love, 2019). "If you're, degrading *mahinga kai* [food baskets/sources], you're not only degrading the physical abundance… …you're denying future generations opportunities. You're denying the transfer of knowledge through those practices… …the environment is linked to the health of the people" (NO). Obligations from *kaitiakitanga* thus extend felt accountability to grounded accountability by breaking down the Cartesian dualism that separates humans from the environment, and recognises these as an integrated whole with mutual obligations across generations. This is especially so given the holistic view that Ngāi Tahu take towards interrelationships between economic, cultural, social, and environmental wellbeing:

> The *mana* of the harbour is intrinsically linked to the *mana* of [*hapū*] at home. So for us to let the harbour be degraded is for it to degrade ourselves basically… …If you're going to insult the fish in the water than you're actually insulting the *hapū*. (NO) (See also TRoNT, 2001; 2016; n.d.c).

These obligations to maintain and improve the relationships between people, place and land manifest through *whakapapa* into a holistic approach to wellbeing that requires place-based relational accountabilities and requires an informal and reciprocal account of *mana*. These obligations endure across generations, and through practices – such as customary food gathering – intergenerational knowledge is transmitted (TRoNT, 2001; 2016). As a practical expression of obligations to the natural environment through *whakapapa, kaitiakitanga* extends felt accountability to consider non-human obligations. However, when put into practice within a settler-colonial context, similar shortcomings to those found within the NGO accountability literature exist (O'Dwyer & Unerman, 2008; O'Dwyer & Boomsma, 2015). The stated importance of 'our natural environment' within the 2025 vision document connects *kaitiakitanga* obligations to the characteristics of grounded accountability developed in previous sections:

> Our natural environment – *whenua*, waters, coasts, oceans, flora and fauna – and how we engage with it, is crucial to our identity, our sense of unique culture and our ongoing ability to keep our *tikanga* (normative ethics) and *mahinga kai* practices alive. (TRoNT, 2001).

The centralised nature of TRG assets and distributions means significant resources are committed to environmental policy, practices and partnership with the Crown (TRoNT, 2005). This includes staffing and policy towards enabling *Papatipu Rūnanga* to build capacity and exercise their own authority over their own areas (2015a; 2016). In addition, when necessary the Group will centrally organise submissions and consultation around large-scale projects which have environmental implications (TRoNT, 2011b; 2018b). These activities are emphasised in narrative sections of accounts and regularly arise in forums (TRoNT, 2001;

2016; 2019a). In these examples, the Group takes on more of a 'defending the borders' role by harnessing the strength of a centre while leaving the authority inherent within grounded accountability at a regional level. One participant reflected on their role in this:

> What I'm trying to do as well with [project name]… it's an RMA [Resource Management Act 1991] process, with technical reports, ecological things, hydrodynamic modelling and blah, blah, blah, but what I'm doing and what I see that as, is trying to uphold the *mana* of [*Hapū*] and that is why I'm doing that. That's what it's accomplishing. (NO)

Here the Group was enabling this participant to engage at a central level with resource management consents while upholding the *mana* of their *hapū* in the process "this is where that dual role comes in… …I wouldn't be speaking to evidence if I wasn't *mana whenua*" (NO). This participant was accountable at home through grounded accountability, but also to TRG and Ngāi Tahu as a whole through organizational accountability practices. The informal accounting that this participant was exercising around *mana*, balancing their obligations from *whakapapa* in a way to provide an account of themselves to protect the natural environment, operates within a grounded accountability regime. In this case, the intrinsic obligations within grounded accountability emerged from the land below in a local context, but their practice was facilitated by the Group and its resources, thus aligning the obligations within grounded accountability and organizational accountability. This contributes to the NGO accountability literature by suggesting that when the values are developed outside of the organization and then internalised by the organization, felt accountability need not necessarily be inwards focused.

However, this does not preclude internal tensions within the layers of Ngāi Tahu over relationships with the natural environment. A current issue is around the activities of a subsidiary of the Group in dairy farming. "I think it doesn't seem right that we've got an environmental team and an agribusiness team. Because, like, going back to those values it was like, for me, either you condemn it or by default you are condoning it" (EF). "The environment doesn't agree with that being dairy land, otherwise it would be dairy land already. You wouldn't have to convert it" (ST). Mitchell (2018) details a conflict between one of the *Papatipu Rūnanga* and external parties around opposition to a resource consent for an irrigation scheme on the grounds of cultural offence. The local *rūnanga* and the Office of the Group were on the opposite side of a resource consent application to the Holdings arm of the Group which had commercial interests in the scheme. An ongoing response to this is to emphasise water quality and environmental protection measures in annual reports (2019a), and to establish a 'Manawhenua Working Party' to provide advice in affected areas (TRoNT, n.d.). This contradiction emerges from organizational accountability practices embedded in a shareholder wealth maximisation framework rather than a grounded accountability framework. Effectively the Group is infringing on the grounded authority of *Papatipu Rūnanga* rather than recognising this in a grounded accountability framework. And then responding to the tensions as they arise through accounts, forums and working groups. Complexities arise when people disperse across places, making relational accountabilities difficult, and requiring formalised institutions in their place to regulate accountability. When these formalised institutions do not emerge from the grounded traditions of layers of Ngāi Tahu, they can obscure the informal and reciprocal accounting practices within the grounded accountabilities of the *iwi.*

Accountability is grounded in place, but structural forces have resulted in dispersal across places and new relationships of accountability to manage this distance. This creates complexity for scaling grounded accountabilities up/out and requires TRG to be more attentive to the local aspirations of the autonomous but overlapping layers of Ngāi Tahu in their diverse aspirations for self-determination. This reveals a constraint to the theory of grounded accountability in practice, requiring some organizational accountability practices to fill the gaps created by colonial structures. This further extracts control for self-determination from the grounded authority of layers of Ngāi Tahu and places it into the decision-making framework of the organization. The financial incentives within this framework can conflict with the long-term, grounded aspirations of Ngāi Tahu: "If we don't have our land and our understanding of our *whakapapa*, we're doomed, end of story" (DE). The third aspect of grounded accountability, intergenerationality, flows from this insight.

Accountability grounded in intergenerationality

> To understand the sacrifice that the tīpuna [ancestors] have made in a material sense… …and to understand what they gave up and its effects on us today. To understand that they set aside Te Ao Māori [the Māori world] to survive… …And when you have grasped the understanding of what's been set aside and given up in order to survive then you can grasp the responsibility of the present. (JK)

An important extension of felt accountability in this context, is to recognise that within *whakapapa*, obligations collapse time into the present so that contemporary decision-making carries obligations from ancestors to future generations. This responsibility of the present collapses intergenerational obligations into contemporary decision-making: "taking it all back to those simple things: What do I want to see for my children and what have I had handed to me from my ancestors?" (JK); "Accountability means management of the assets, whether they be financial, *whenua*, whatever… …for our *mokopuna* [grandchildren]. Now when I say my *mokopuna* in this conversation, I mean every *mokopuna* on the planet" (DE). This collapse of intergenerational obligations into a present accountability is the key to Ngāi Tahu layered grounded accountabilities because it connects the obligations between people, place and the environment in perpetuity, from the individual to the collective. These obligations have clear implications for both the informal accounting practices within the grounded normativity of the *iwi,* and the formal accounting systems of the Group to enable intergenerational investment. This extends felt accountability from a set of personal values, usually developed within an organization (O'Dwyer & Boomsma, 2015; O'Leary, 2017), to an interpretation of the inherited values and aspirations of previous generations for future generations through relationships with land:

> The multiplier I've done through doing the *whakapapa* research for my family, creating a base, but linking that with where we are on the landscape to have identity with the land and historical associations with it – writing that down into a form that will carry through generations. That's another multiplier effect. Linking back to the past, in the present, for the future. (JK)

TRG enables intergenerationality in some ways but constrains it in others. The settlement of an intergenerational grievance creates obligations to ancestors who fought the claim, and to future generations whom the claim is supposed to benefit. These sorts of individual obligations to a collective past, present and future were expressed consistently across layers of Ngāi Tahu and TRG, as well as by individuals:

> The way in which [the Group] is structured… …in a broader sense I'm accountable to not only the 50,000, but to the 50,000 progeny… the people that come after the 50,000 so those people that don't currently walk this earth. But I also have to respect, and I do respect, the office. (OP)

This staff member's obligations were to their own ancestors and descendants, but this was mediated by obligations to the Office which has been appointed to distribute settlement obligations. This position assumes that the governance structure and processes outlined previously, and representatives and managers are also accountable to past, present and future generations. In this way a form of intergenerational accountability is enabled by the organizational structure, but the organizational structure also constrains alternative expressions of intergenerational obligations and imaginations of self-determination because of the requirement to respect the Office in its current form. In addition, intergenerationality is explicitly reflected throughout the Group's formal accounts. For example:

> I have always held the view that the real value of the settlement is in the potential and capacity that it secures for Ngāi Tahu, rather than merely the financial redress received at that time. It is this potential that creates for our generation both the responsibilities and the very considerable opportunities to lay a solid foundation for those that will follow. Our efforts today will, in turn, be the inheritance that we leave for future generations. (Anake Goodall, former CEO (TRoNT, 2008, p. 19)).

Indeed, Goodall was part of developing the Group's intergenerational investment policy framework (TRoNT, 2011a). This aimed to enable intergenerational equity by delivering long-term, sustainable returns to the group through a robust methodology for determining distributions, somewhat resembling the Yale Investment Corporation (TRoNT, 2018a; 2019b). Key elements of this policy consider the minimum investment return required to maintain the economic base and pay an appropriate distribution, as well as

rules on strategic asset allocation and benchmarking. This framework – "being a long-term investor with a correspondingly conservative appetite for debt" (TRoNT, 2008, p. 41) – was credited with enabling the Group to weather the financial crisis. Although this framework is currently being updated, and these are largely determined within TRG and not widely available (TRoNT, 2019b). One programme manager reflected on this framework:

> Every time a new tribal member is exposed to this programme, it's helping them in some degree, but it's actually not really, because the biggest impact that this will have is on their children… …that's when this tribe will have the scale to be able to really do something meaningful to help our tribal members. (LM)

This programme refers to a distribution mechanism out of the office. However, a staff member reflected that in terms of commercial decision making "my sales pitch whenever I'm into this is that I have an owner that never dies… …Perpetual owner. We're here forever… …But our problem is, that's our sales pitch but we don't do it in practice" (GH). This staff member reflected that "If we can learn to not just do it as a sales pitch, but actually have accountability to that…. Holy fuck" (GH). When quizzed on commercial incentives, another Ngāi Tahu staff member responded that "We've still predominantly got western short term incentives. So we're rewarded on 12 monthly business cycles. It's out of kilter with long term intergenerational aspirations of Ngāi Tahu." Another responded that decision-makers can get blinkered by costs when short-term incentives are present: "So although the cost of that decision might be in the millions of dollars, what it can actually produce over 20 over 30, 40, 50 years is something far greater" (LM). This perpetuity of accountability relations is a powerful extension from felt to grounded accountability.

However, the way in which to practice accountability grounded in intergenerationality differed. A fundamental division is whether a strong centre or strong regions can best deliver for future generations because the 'place' aspect of grounded accountability is specific to those places, not TRG. "*Papatipu Rūnanga* will always be there, Te Rūnanga [Group] may not necessarily be, the way we know it" (OP), "the ultimate success of the Office is that it doesn't exist anymore" (GH), "if Te Rūnanga [Group] does its job well, it should cease to exist in its current form in the not too distant future" (AB).

> I think what was envisaged 30 years ago was that they centralised the claim settlement and then let's redistribute regionally with a central political body or voice, but let's make sure we don't forget about the regions after we've settled. We haven't done that. We've tended to centralise. (GH)

The 'end' of intergenerationality (although opaque in itself) is agreed upon but the means to get there is different. In O'Leary's (2017) two cases and the present study, the promise inherent in accountability – self-determination – found different forms of expression. These same approaches are apparent in this case, but within one organization and community. This exposes a contradiction inherent in the existence of organizations to facilitate the self-determination of individuals and groups because their success requires their irrelevance. That is, the ultimate success of an organization tasked with facilitating the self-determination of a people, is that the organization no longer exists. This contradiction means that this form of NGO, and other rights based NGOs are required to succeed themselves out of existence. This tension is addressed directly in an early annual report. "In my opinion once Ngāi Tahu Development Corporation is deemed to be no longer necessary then we will have been successful in achieving our objectives" Rakiihia Tau (Sr) – inaugural chair of Ngāi Tahu Development Corporation (TRoNT, 2005). This task of enabling the *rangatiratanga* or self-determination of layers of Ngāi Tahu has recently been taken up in part by Rakihia Tau (Jr) who is leading the replacement of the Investments Framework with a new Investments Charter.

> Our current policy has had an emphasis on financial outcomes, so it has been fulfilling a commercially-driven aspiration – not that that's been a bad thing… …The Investments Charter will still do that, but we've got to get smart about how we deliver our goals… …We'll keep the best of what we've got in Ngāi Tahu Holdings, and we'll set up a specialised entity to deliver the outcomes of regional development and economic self-determination for our *Papatipu Rūnanga*. (Rakihia Tau (Brankin, 2019)).

Although the investments managed and grown through the intergenerational investment framework are financially sustainable, the practice of intergenerational investment still struggles to recognise Ngāi Tahu, and all those autonomous layers which will endure through time, as the rightful owners of the collective assets, which are operationally controlled by TRG. Although this model recognises both upwards and downwards accountability obligations to the *iwi*, it emphasises *ownership* but not necessarily the self-determination, autonomy or control of Ngāi Tahu and their layers within grounded normativity. This suggests that the language of grounded accountability within the existing framework is not necessarily practised within organizational accountability. TRG are responding to these challenges, and in November 2019 a new strategy for regional *rangatiratanga* and *Papatipu Rūnanga* development was approved by the board (TRoNT, 2019b). This includes the new investment charter, financial policy and regional development strategy to meet the aspirations of *Papatipu Rūnanga* and clarify responsibilities.

Grounded accountability to self-determination

Within this particular grounded accountability regime, obligations are determined by *whakapapa* links of genealogy between people and place, past, present and future. The importance of responsibility, grounded in kinship, place and intergenerationality are specific extensions of felt accountability in this context. These three perspectives are intimately interrelated, and were connected in a contemporary context by a Ngāi Tahu staff member:

> *'Mō tātou, ā, mō kā uri, ā muri ake nei'* for us and our children after us. So I guess we can judge the effectiveness of our actions by how we leave the land to the next generation at the overarching level I think. That's basically the guiding light for Ngāi Tahu. (CD)

This brings together our three aspects of accountability: kinship – for us and our children – and place and intergenerationality – leaving land to the next generation. When these combine they form a powerful grounded obligation that cuts across people, time and place towards a normative aspiration that guides individual obligations towards collective futures. This proverb has been the driving force behind Ngāi Tahu's intergenerational struggle for self-determination since the mid-19th century.

However, some of the tensions unearthed in this analysis suggest that when organizations accumulate political and economic authority, they can also accumulate control of self-determination out of the grounded frameworks of the peoples seeking self-determination. In this case, TRG must remain committed to the grounded aspirations of the *iwi* beyond solely environmental preservation. That is, it must recognise and strive towards culture as a mode of life rather than culture as something that can sit comfortably on top of colonial-capitalist exploitation. This reiterates the constraints to grounded accountability in the contemporary context and several participants engaged with this line of thought: "What we've got is a dependency model, we need to find an ownership model" (GH). The hybrid model which embraces cultural traditions and Western best practices still creates dependency by individualising active autonomous and overlapping layers of *whānau* collectives that coalesce into the *iwi*, to passive individual recipients: "as a *whānau*, I am not a member of Te Rūnanga o Ngāi Tahu, and cannot be because Te Rūnanga o Ngāi Tahu does not allow for *whānau* to be members. Only individuals can be." (JK).

A pressing concern is that the status quo of short-term, centralised, annual profit-maximisation could have significant intergenerational consequences despite the robust methodology for distributions. "In the end this tribe, if it follows that pattern, will have a whole lot of money sitting in a bank account... no land and no accountability to the people" (HI). In this case, the various layers of Ngāi Tahu are demanding a grounded accountability over the activities of the central organization but at the same time staff and governance in the central organization are wanting guidance from the *iwi*. "We need directive from our ultimate owner, being the tribe. Saying maybe we should do this, even though we get nothing out of it" (GH); "it's a trade-off that only the *iwi* can make... and we will adapt to whatever they decide" (Mike Sang, CEO Holdings, cited in Brankin, 2017). Here the leadership within the organization are calling on layers of Ngāi Tahu to guide them towards self-determination and actively hold them to account for their actions. This illustrates a contradiction where the model is designed to facilitate grounded accountability and self-determination at the same time as reinforcing passivity and disenfranchisement.

Overcoming this contradiction was discussed by several participants, one arguing that it was about "the socio-political independence, the socio-economic independence of families and clans. That is what our cultural base was, and that is where it remains… …without *whānau* being incorporated… …there's no foundation" (JK). This reference to 'no foundation' is an acknowledgment that the disruption between the cultural and economic base represented in a passive beneficiary model further entrenches the disruption of grounded normativity and hollows out the foundation which is culture as a mode of life. One participant referred to this as "a veneer… it's smoke and mirrors. If our *whānau* aren't doing great, the tribe's not doing great, no matter how much money we earn" (KL). Another brought it back to accountability grounded in kinship at the *whānau* level "because that's where it starts. And without healthy *whānau*, there is no healthy *hapū*, without healthy *hapū* there is no healthy *rūnaka* and without healthy *rūnaka* there is no healthy Te Rūnanga [Group]" (JK).

To address this disconnect between success as defined by the organization and success as defined by autonomous and overlapping grounded authorities of Ngāi Tahu, a careful balance is required between layers of membership and the organization in the evolution of systems:

> You don't want solutions that are designed and delivered without empowering the community. Or *whānau*, *hapū*, *iwi*, whatever. So it's sort of like, how do you grow as a collective? And how as a collective do you build power and capacity for them to change and then for them to sustain that change. (KL)

This acknowledges a role for the organization in capacity building towards self-determination by enabling grounded accountability "It's about a social justice movement, about equity, empowerment of our communities, realising our potential, and that can't be achieved by an institution. It has to be driven within communities" (KL).

Responsibility grounded in kinship, place and intergenerationality guides accountability relations and these emerge from the ground below rather than from the organization down, that is, they privilege Indigenous agency towards self-determination. Although the initial design of TRG, and its vision document privileged grounded accountability, it became clear that over time more engagement was necessary to exercise grounded accountability and respect the self-determination of Ngāi Tahu and its layers rather than just the organization. In the next section we discuss these findings and explore the transferability of the concept of grounded accountability across contexts.

Discussion

This study has explored the role of accountability in a struggle for Indigenous self-determination in the process of decolonization. This was explored by addressing the research questions: in what ways and why is accountability understood and exercised within Ngāi Tahu? Do existing accountability practices within Te Rūnanga Group enable or constrain realisation of grounded accountability? In addressing the research questions for this study, the concept of felt accountability (O'Dwyer & Boomsma, 2015; Agyemang et al., 2017; O'Leary, 2017) was extended to grounded accountability. In this context, accountability is grounded in kinship, place and intergenerationality, mediated by *whakapapa* (a structured genealogical relationship between all things). Grounded accountability obligations and practices are intrinsic to the identities and relationships within the interdependent layers that coalesce into Ngāi Tahu. The enduring aspect of Ngāi Tahu grounded normativity - *whakapapa* - is grounded in the landscape. The cultural foundation of Ngāi Tahu are the *whānau* who are grounded in the landscape. *Whakapapa* creates a set of reciprocal obligations which are accounted for internally and informally in unique ways. This is what distinguishes grounded accountability from felt accountability and without this, an Indigenous organization becomes a hollow facade. Leadership within TRG recognise this and increasingly, the leadership across the Group are also those that draw authority from the land through *whakapapa* and are held accountable in a grounded framework.

However, this grounded accountability is constrained when scaled to organizational practices. TRG formed to engage in accountability practices based on a wide geographical and relational dispersal of Ngāi Tahu. The Group and the *iwi*, with all their different layers thus exist within particular contexts which require particular relationships of accountability. These layers also need to engage with one another and it is at this

point where the meeting of grounded and organizational accountabilities creates contradictions and complexity. In some cases, organizational practices enable grounded accountability but in others they do not. Although the specific practices of accountability emanating from TRG do not always enable grounded accountability, the fundamental nature of *whānau* having authority over the settlement resources is not at dispute. The means to express and control this is. However, because the 2025 vision document asserted this in the initial design of the Group, then Ngāi Tahu will always have a foundational document with which to hold the Group accountable towards the aspirations of grounded accountability, in addition to the Act and Charter. Despite this, it is clear that the reconnecting of accountabilities requires a different, more localised and nuanced relationship than a corporate, beneficiary or democratic framework can provide.

Grounded accountability is where the layers of Ngāi Tahu work through relationships of accountability with the Group to enable a flourishing of the Indigenous self (Reid, 2011; Simpson, 2017). This is not about deconstructing TRG but reconstructing Ngāi Tahu and autonomous layers to flourish together into the future. This (re)construction of Indigenous alternatives fills the void left by the dismantling of colonial structures required by decolonization. Grounded accountability requires initial and ongoing engagement to resolve the tensions between these perspectives. This raises insights in line with Kingston et al. (2019) who introduce temporality as a key concern for accountability relations. This is a long term project of self-determination and accountability relations must allow for this intergenerationality. The finding also has parallels with Agyemang et al's (2017) conclusion that 'conversations for accountability' between organizations and beneficiaries can align felt accountability obligations, but with the specific extension of grounded accountability between citizens with agency rather than beneficiaries with dependency. Finally, our findings respond to Yasmin et al's (2020) call to place beneficiary needs centre stage, and exploring alternative world views through which to facilitate this. Grounded accountability is a means through which to recognise the agency of Indigenous Peoples in self-determining their own futures. This is necessary both in the initial design of any organization charged with managing collective resources, as well as ongoing relationships through committed engagement.

The theoretical contribution that emerges from these findings has implications for the NGO accountability literature more generally. The extension of grounded accountability initially overcomes the shortcomings of felt accountability that lead to an organization centric, inwards and overly individualistic focus because the values and practices emerge through the *iwi* from below. Grounded accountability recognises that self-determination must be taken from below rather than given from above, and in this way it both enables and is enabled by self-determination. This perspective restores the agency of Indigenous communities in their own development, which conventional NGO models do not always recognise. The organization-centric NGO model of accountability can create dependencies and result in disenfranchising outcomes for beneficiaries. However, grounded accountability is complex at an organizational level and leads to similar shortcomings found in the NGO accountability literature (O'Dwyer & Unerman, 2008; O'Dwyer & Boomsma, 2015; Agyemang, et al., 2017). Aligning grounded and organizational accountability requires committed engagement that reflects the grounded authority of communities in the practices of organizations. This is required in the initial design of organizations in addition to ongoing engagement to facilitate alignment.

The organizational design is also relevant to the contradictions and tensions around self-determination we identified earlier. In our case TRG is a hybrid organization that sought to include the best of Western governance models, alongside existing Ngāi Tahu traditions. This contradiction expressed itself in a number of ways including assuming control for self-determination from the layers of Ngāi Tahu to the decision-making framework of TRG. In the process we identified a reinforcing passivity and disenfranchisement from the layers of Ngāi Tahu who are seeking self-determination. In sum, the pursuit of self-determination through TRG has in part obscured the agency of the overlapping and autonomous layers of Ngāi Tahu. In addition, the formal accounting and reporting systems within TRG resulting from integration into the global economy, have obscured or created tensions with the informal accounting that comes with the reciprocal obligations from *whakapapa* embedded in grounded accountability. This calls into question the appropriateness of conventional one-way accounts/reports and forums for accountability used within this case for the context of Indigenous self-determination and highlights the need to carefully examine this tension to avoid a form of self-exploitation. This is similar to Chew and Greer's finding of "tension between

the policy of self-determination and the need for accountability" (1997, p. 278), although their basis for this finding was a difficulty in quantifying culturally derived goals, as opposed to a loss of agency, as in our case. The other tensions within self-determination identified earlier - as an expression of a claim over all space in New Zealand as Māori land (Smith, 1999) and as "a nation within a nation" (Paora et al. 2011, p. 253) - are not immediately present in our case study as we are examining accountability relations within the present Treaty settlement framework. This is in part because these contradictions operate at a different (macro) level to the case study.

However, one contradiction that this case does add to the tensions around Indigenous self-determination concerns the intergenerational obligations and short-termism involved with adopting conventional corporate business practices. The participants recognise the importance of growing the assets of TRG to respect the struggle of the previous seven generations and pass on related economic and political power to future generations. However, the sales rewards and incentives are sometimes based on 12-month business cycles which a participant saw as out of kilter with the aspiration for long-term sustainable growth. Thinking in intergenerational terms also raises a final contradiction – the achievement of self-determination will lead to the end of TRG in its present form, whose existence is to aid that end. Thus, the ultimate performance objective of TRG is to see itself become redundant in its current form, which raises the question about what conditions must be in place for such an event to occur and how do those conditions compare to widely, if contested views of what self-determination looks like. This point along with those made above start to outline a research agenda on the relationship between self-determination, accountability from below and Indigenous Peoples' activism.

O'Leary (2017) makes an essential extension of felt accountability to include the 'promise' inherent in the practice. This study includes the promise with a corresponding obligation that encourages mutual and reciprocal grounded accountability towards self-determination together from below. In this context, grounded accountability is about recognising autonomous layers of singularity coalescing into larger and larger groups of collectives, all with their own agency, but with agency together. One caveat that must be restated in this section is the care taken when drawing from the NGO accountability literature to theorise Indigenous relationships of accountability. Throughout this literature 'felt accountability' is developed to consider the relationship between an NGO and beneficiaries. Although recent work has extended the analysis to explore the perspective of beneficiaries in the NGO accountability relationship, they hesitate to problematize the passive nature of the model in general (c.f. Dewi et al., 2019; Kingston et al., 2019; Uddin & Belal, 2019). Ngāi Tahu are not beneficiaries, they are citizens with authority drawn from the land through *whakapapa*, organising into autonomous collectives based on kinship relationships, obligations and rights. This is then a case of exploring accounting *by* Indigenous Peoples, rather than accounting *for* Indigenous Peoples (Buhr, 2011). The specific contribution of grounded accountability is to recognise that authority emerges from the ground below rather than the organization down and without a recognition of this in practice there is only a hollow facade.

Concluding thoughts

In this study, we have explored the relationship of accountability between an Indigenous kinship grouping and an Indigenous organization, established to manage and distribute the collective settlement assets of the Indigenous community towards self-determination. To facilitate this exploration, we deployed an ethnography-informed case study within a decolonising methodological framework. Findings suggest that in this context felt accountability can be extended to grounded accountability to include aspects of kinship, place and intergenerationality through *whakapapa* (a structured genealogical relationship between all things). In practice, although grounded accountability has been transmitted to some organizational practices, other practices constrain grounded relationships. Enabling grounded accountability requires commitment to grounded normativity in both the initial design of a structure, and in ongoing relationships over time.

The contribution of this study is two-fold. Firstly, our methodological perspective privileges the perspective of Ngāi Tahu people, which is the closest equivalent to beneficiary in an NGO accountability relationship. However, Ngāi Tahu are not beneficiaries of TRG, they are active citizens with agency pursuing self-determination together from below. Secondly, out of this methodological contribution, we have been

able to extend felt accountability (O'Dwyer & Boomsma, 2015) to grounded accountability and recognise Indigenous agency in collective struggles for self-determination as fundamental to the obligations embedded within grounded accountability. This extends O'Leary's (2017) crucial contribution of accountability as a specific promise. The right to self-determination comes with corresponding kinship, placed-based and intergenerational obligations in a grounded framework. That is, self-determination must be taken from below – accountability from below – not given from above through a beneficiary model that reinforces passivity. Although these findings and contributions are particular to this context, and the practices that revolve around *whakapapa* within this particular *iwi*, we argue there is potential for naturalistic generalisations to be made. The unique characteristics of this case can be added to existing knowledge of others and can confirm, reject or modify generalisations based on prior knowledge of the qualities of the value systems of other Indigenous Peoples (Stake, 1995). There are likely to be other cases of NGOs working with, or led by, Indigenous communities in pursuit of self-determination where perspectives on grounded accountability may be useful, though with local particularities. The key theoretical contribution, then, is that authority, and therefore accountability for self-determination emerges from the ground below. Future models and studies which fail to recognise this risk maintaining top-down, organization centric and inwards focussed passive beneficiary models that obscure or erase agency.

This study which privileges Indigenous agency in the accountability relationship has generated novel insights for NGO accountability. This presents the opportunity for future studies which privilege Indigenous agency, or the perspective of beneficiaries in the NGO relationship. However, international Indigenous contexts are diverse and nuanced, and we have only just started to explore the role of accountability in struggles for self-determination in this study to begin to address the lack of Indigenous agency and self-determination in prior literature. We strongly advocate for further research *with* (not on) communities on how accounting and accountability relations play out across the multitude of Indigenous struggles for self-determination towards decolonization. In addition, although the specific manifestation of grounded accountability in this study was particular to Ngāi Tahu, we argue that the concept which recognises authority and therefore accountability practices determined from below is a transferable concept whether it be to a public, NGO, Indigenous or corporate setting. Privileging agency from below in further studies to test the concept of grounded accountability, and how it manifests in practice, is therefore a research pursuit of the utmost importance. This is as we grapple with the problems of our contemporary world and recognise the agency of Indigenous Peoples in providing alternatives that have always existed, but have been largely ignored or erased by academic research.

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