

He Tauira relationship to He Ara Waiora



October 2025

“Whatungarongaro te tangata, toitū te whenua”

While people come and go, the land remains

He Ara Waiora is used to understand waiora and lift living standards

One of the models that inspired He Tauira is ‘He Ara Waiora’, a mātauranga Māori framework developed by the Treasury to understand waiora and lift living standards for Aotearoa New Zealand.¹ He Ara Waiora helps to apply an indigenous and Aotearoa New Zealand approach to lifting living standards.

He Ara Waiora articulates both the ENDS, or what are quality of life determinants that have deep intrinsic value and help raise living standards, and the MEANS, or the tikanga values or principles that help us achieve the ends.

The *ends* are:

- Wairua (spirit)
- Te Taiao (the natural world – the environment)
- Te Ira Tangata (the human domain)

The *means* are:

- Kotahitanga – working in an aligned, coordinated way
- Tikanga – making decisions in accordance with the right values
- Whanaungatanga – fostering strong relationships through kinship and/or shared experience that provide a shared sense of wellbeing
- Manaakitanga – enhancing the mana of others through a process of showing proper care and respect
- Tiakitanga – guardianship, stewardship (e.g. of the environment, particular taonga or other important processes and systems)

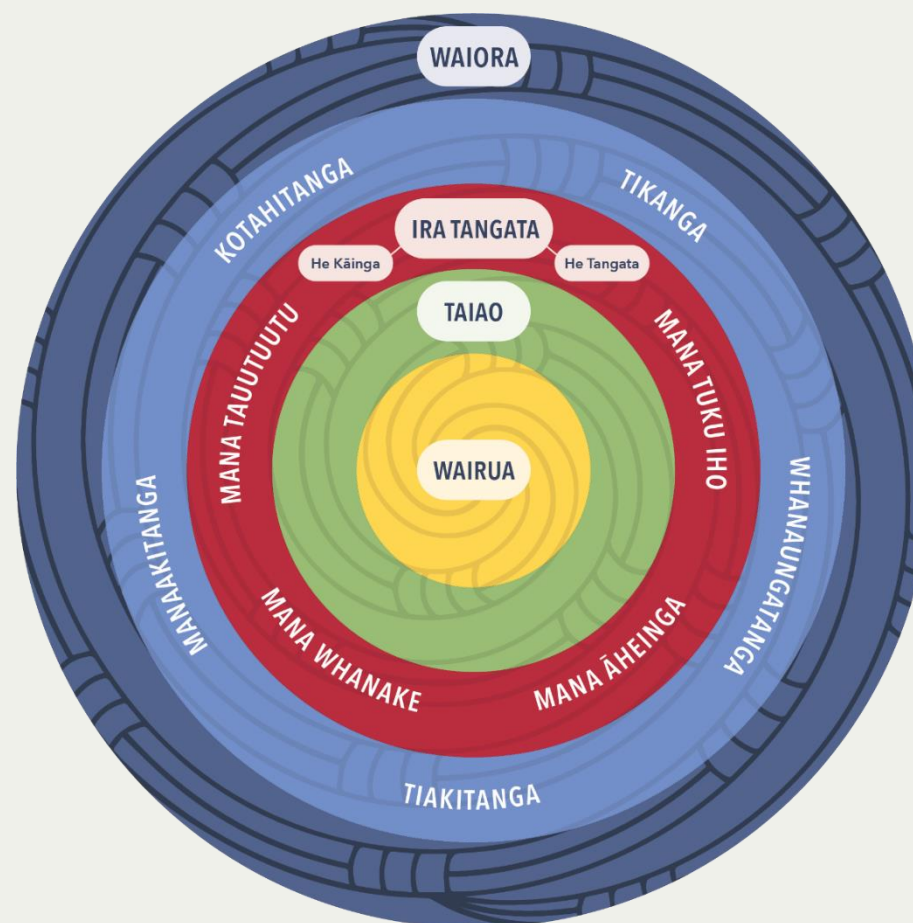


Figure 1: He Ara Waiora

¹ Te Tai Ōhanga The Treasury, [He Ara Waiora](#).

He Ara Waiora inspired the development of He Tauira

He Ara Waiora was one of the sources of inspiration for the XRB to begin the Ngā pou o te kawa ora project that developed He Tauira. The XRB considered it should also apply this similar indigenous and Aotearoa New Zealand approach to its non-binding guidance on non-financial reporting.

The XRB heard in its wānanga series that He Ara Waiora resonated with, and was widely respected by, many participants. Wānanga participants considered that it was important to understand how the components of He Tauira related to those of He Ara Waiora. The Whakapapa of He Tauira document, available on the [XRB website](#), provides more information on the wānanga series and development of He Tauira.

He Tauira relationship to He Ara Waiora

Foundationally, both frameworks are grounded in te ao Māori leading to some clear synergies as detailed in Table 1. Whilst He Ara Waiora is for policymakers in the first instance and He Tauira for reporting entities, both aim to incorporate intergenerational thinking into decision making. They are also complementary to existing economic, policy, financial and reporting frameworks and standards and can offer additional layers of knowledge or thinking.

He Ara Waiora, in its complementary role to the Living Standards Framework,² provides a Māori perspective of wellbeing with the ultimate aim of lifting living standards for all New Zealanders now and for future generations. He Tauira asks entities to consider who its hunga whaipānga are (including future generations) and what is important to them in the context of that entity and its responsibilities. Through reporting on decision-making, He Tauira acknowledges that accountability spans across generations.

Table 1 shows the components of He Tauira related to the components of He Ara Waiora, including those within the *ends* and *means* of the He Ara Waiora framework. The descriptions have been derived from The Treasury's [He Ara Waiora overview](#).

Both frameworks acknowledge that they are *a* way of seeing the world, not *the* way.

This comparison has been prepared using the following versions:

- He Tauira: October 2025
- He Ara Waiora: 24 May 2021

² Te Tai Ōhanga The Treasury, [Living Standards Framework](#)

Table 1: Components of He Tauira related to components of He Ara Waiora

He Tauira	He Ara Waiora
Components	Ends: what is important for waiora Means: principles for how to approach the creation of waiora
Tūāpapa Identity and purpose	<p><i>Mana Tuku Iho</i> encapsulates having a strong sense of identity and belonging. The tūāpapa considers identity and purpose and is grounded in the reciprocal nature that people (<i>Ira Tangata</i>) have with the land (Papatūānuku).</p> <p><i>Wairua</i> is central to He Ara Waiora and is the foundational source of wellbeing. Values, beliefs, and practices related to wairua are essential to Māori conceptions of health and wellbeing. This component of He Ara Waiora can be likened to tūāpapa in He Tauira, as mauri (as a form of physical sustenance and an intangible connection) is sourced from, and returned to Papatūānuku. The interconnected structure of He Wharenuī suggests that its strength comes from its holistic approach. If one pou (pillar) is weakened, the entire structure is compromised. The same can be said for wairua more broadly.</p> <p>In He Ara Waiora, the wellbeing of <i>Te Taiao</i> (<i>the natural world</i>) is paramount and inextricable from human health and prosperity. <i>Te Taiao</i> is seen as part of the tūāpapa of He Wharenuī.</p>
Tāhuhu Aspiration and vision	<p><i>Mana Āheinga</i> in He Ara Waiora encapsulates having the capability to decide on aspirations and realise them in the context of their own circumstances. Tāhuhu embodies the aspirations and dreams of the entity.</p>
Pou Tuarongo Institutional knowledge	<p><i>Mana Tuku Iho</i> encapsulates having a strong sense of identity and belonging. This component of He Ara Waiora can be likened to Pou Tuarongo in He Tauira, as tuarongo encapsulates identity, and connection to tūpuna, and thus, whakapapa. In te ao Māori</p>



He Tauira	He Ara Waiora	
Components	Ends: what is important for waiora	Means: principles for how to approach the creation of waiora
	<p>whakapapa informs identity and purpose and can be viewed as the foundation of a Māori reporting entity.</p> <p><i>Wairua</i> is central to He Ara Waiora and is the foundational source of wellbeing. Values, beliefs, and practices related to wairua are essential to Māori conceptions of health and wellbeing. This component of He Ara Waiora can be likened to tuarongo in He Tauira, as tuarongo encapsulates the values, beliefs, and practices which have been derived from tūpuna.</p>	
Pou Hononga Ecosystem of connections	<p><i>Mana Tauututu</i> encapsulates participating and connecting, including people and communities fulfilling their rights and obligations. This component of He Ara Waiora can be likened to hononga in He Tauira, because hononga relates to defining and managing an eco-system of connections. It also encourages entities to consider their responsibilities and thus obligations to their hunga whaipānga.</p>	<p>The principle of <i>Whanaungatanga</i> in He Ara Waiora means fostering strong relationships and networks, both through whakapapa and shared interests. This principle reflects the intention of hononga in He Tauira, as it emphasises positive and supportive relationships, and a collective wellbeing of hunga whaipānga.</p> <p>The principle of <i>Kotahitanga</i> in He Ara Waiora means working in an aligned, co-ordinated way across the system and in partnership with business, communities, iwi and whānau. This principle reflects the intention of hononga in He Tauira, as it relates to defining and managing an ecosystem of connections.</p>



He Tauira	He Ara Waiora	
Components	Ends: what is important for waiora	Means: principles for how to approach the creation of waiora
Pou Mokopuna Intergenerational impact	<p>In He Ara Waiora, the wellbeing of <i>Te Taiao (the natural world)</i> is paramount and inextricable from human health and prosperity.</p> <p>There are responsibilities and obligations to sustain and maintain the wellbeing of Te Taiao. There is a link between the (upkeep and maintenance of) wellbeing of Te Taiao, to the inherent responsibilities and obligations an entity has in the present to future generations under Pou Mokopuna in He Tauira.</p> <p><i>Mana Whanake</i> sits under Te Taiao in He Ara Waiora, and encapsulates having the power to grow sustainable, intergenerational prosperity. This component of He Ara Waiora can be likened to Pou Mokopuna in He Tauira because it encourages an entity to articulate the legacy it wants to leave, the succession planning of the entity, and how it is actively making sure these outcomes occur.</p>	<p>The principle of <i>Tiakitanga</i> in He Ara Waiora means guardianship, stewardship (e.g., of the environment, or other important processes and systems that support wellbeing). This principle reflects the intention of mokopuna in He Tauira, as it encourages an entity to claim and take responsibility and hold stewardship over its whenua that future generations will inherit and succeed.</p>
Pou Tāhu Strategic focus	<p><i>Mana Āheinga</i> encapsulates having the capability to decide on aspirations and realise them in the context of their own circumstances. This component of He Ara Waiora can be likened to Pou Tāhu in He Tauira, as tāhu allows an entity to determine and articulate its business model, investments and strategy planning based on its own circumstances.</p>	<p>The principle of <i>Kotahitanga</i> in He Ara Waiora means working in an aligned, co-ordinated way across the system and in partnership with business, communities, iwi and whānau. This principle reflects the intention of tāhu in He Tauira, as it emphasises cohesion and coordination (within the internal structure of the entity), to leverage the strategic objectives of the entity, in order to deliver meaningful outcomes.</p>



He Tauira	He Ara Waiora	
Components	Ends: what is important for waiora	Means: principles for how to approach the creation of waiora
Te Tumu Interactions with the external world	<i>Mana Tauututu</i> (see explanation in <i>Pou Hononga</i> above) in He Ara Waiora, also relates to Te Tumu in He Tauira. This is because Te Tumu focuses on the interactions an entity has with the external environment, which are the relevant parties outside the definition of the entity's <i>hunga whaipānga</i> . It encourages the entity to interact with these parties in a balanced and reciprocal manner.	The principle of <i>Manaakitanga</i> can be understood as 'to fill with mana'. In the context of He Ara Waiora it is crucial to understand the lived realities, context, needs and aspirations of affected communities to design uplifting solutions. It means supporting each other and demonstrating an ethic of care for fellow New Zealanders. Distributional analysis is important to identify and address inequities. This principle reflects the intention of Te Tumu in He Tauira, as this pou asks an entity to consider its interaction with the external environment, particularly those outside the entity's defined <i>hunga whaipānga</i> , and to do so in a reciprocal mana-enhancing manner.
Wāhi Spaces to transition		One important feature of wāhi is transparency in reporting. This can be linked to the concept of <i>Tikanga</i> in He Ara Waiora and doing things the right way. Transparency also fosters trust and confidence which is key in reciprocal relationships, linking to <i>Mana Tauutuutu</i> .
Hunga whaipānga Human and non-human parties	<i>Taiao</i> describes the natural world which is a distinct aspect of <i>hunga whaipānga</i> , and one that often distinguishes indigenous frameworks to traditional or western frameworks. <i>Mana Tuku Iho</i> and <i>Mana Tauutuutu</i> relate closely to the concept of <i>hunga whaipānga</i> due to the connections they impart to peoples ancestry and community.	
Tikanga Holistic reporting principles		<i>Tikanga</i> as described in He Ara Waiora can have many definitions and in this context is seen as a "principles guiding good process design". From the perspective of He Tauira, <i>tikanga</i> is reserved specifically for reporting principles. However, the concept of <i>tikanga</i> still stands, that is, in whatever setting or context, <i>tikanga</i> is about doing things the right way.