

# Koha Guideline and Process

## 1. Purpose

Far North District Council (FNDC) recognises the requirement to give appropriate amounts of koha from time to time. The Koha Policy provides guidance to staff and elected members in order to meet the obligations associated with payment or giving koha to organisations and individuals.

## 2. Scope

This policy applies to all employees and elected members of FNDC.

## 3. What is koha?

Koha is a Maori customary practice, concept and process and is an extremely important part of the Maori culture.

Koha is considered a treasure by Maori and may be either tangible or intangible. It can be a physical thing such as food, money, reciprocal activity, certain rights and privileges to resources, land, heirloom, treasured item, or an intangible thing like a vision, thought, feeling, emotion, supernatural manifestation, concept, idea.

Because Koha is imbued with spirituality and cultural beliefs and practices, there is no clear-cut English translation and it has often wrongly been interpreted as a gift. The giving of Koha acts to seal a relationship and is part of the protocol of reciprocation. To minimise any likelihood of causing offence through misunderstanding, it is incumbent upon managers and staff involved in giving Koha to develop an in-depth understanding and empathy of the concept.

Koha is a 'Tikanga Maori' which means, according to the Resource Management Act 1991, a customary value and practice. In Section 39 part (2)(b) it states Tikanga Maori should be recognised where appropriate.

Koha is also a Taonga which, according to the Resource Management Act 1991, means something that is highly prized. Article 2 of the Treaty of Waitangi acknowledges the term 'Taonga'. This acknowledgement confirms and guarantees the full, exclusive and undisturbed possession of taonga to Iwi and Hapu. Therefore in certain situations it is up to Iwi and Hapu to declare when Koha might be considered as Taonga.

Non monetary examples of koha might include taonga, e.g. greenstone, carvings, kai (food), or resources readily available to FNDC (e.g., staff time and expertise, use of vehicles, facilities or outdoor equipment, such as marquees and seating, etc).

## 4. Definition

For the purposes of this policy, Koha will be defined according to the IRD

*"An unconditional gift is defined as a donation made to a non-profit body, where the giver (or any relative) does not receive any goods or services in return for the donation. This carries with it no obligations to account for tax".*

#### **4. When to give koha**

It depends on the occasion whether it is appropriate to give Koha. However the following are examples of when to give Koha.

*Elected members and/or Council staff attend a gathering representing the Council, on a marae that involves a powhiri or welcome.*

*Elected members and/or Council staff attend a gathering representing the Council at a building that accommodates a Runanga or Iwi Authority and involves a powhiri or welcome.*

*Attendance by Elected members and/or Council staff representing Council at a tangihanga held on a marae or in a private home.*

*To any Kaumatua and Kuia or group supporting Council at any function involving a Whakatau or Powhiri.*

#### **7. When is Koha not given**

Situations where koha would not normally be expected include:

*When attending any hui as an individual not representing Council*

*Staff attendance at a regular meeting held at a marae*

*informal or ongoing discussions between staff and iwi representatives about a Council matter.*

#### **8. How to give koha**

It is good practice to consult with a member of the Te Hono team before giving koha to ensure that it is given in a way that is appropriate for the occasion.

As a general rule, whenever a group goes on to a marae, and is welcomed, it is customary for the last speaker of the visitors to present money from the group, the "koha", in an envelope.

Sometimes, it is fine to give the koha envelope quietly to the person who is running the hui, at the back later, however once again consult with a Te Hono team member to get the correct advice for the occasion.

#### **9. How much should be given?**

In determining an appropriate amount of koha for any particular occasion, Council must give due regard to standards of probity and financial prudence while being mindful of the cultural imperative of giving adequate or reasonably generous koha.

Another consideration and equally as important is that the amount of koha given should adequately reflect the status of Council's representative/s mana.

Here are some examples with suggested koha. Note that these examples only provide a guide. They are not prescriptive. Staff must assess the amount on a case by case basis, if in doubt check with Te Hono.

**Example 1** *A Council department is invited for a noho marae (overnight stay). The marae does not ask for a fee. This is clearly a case where koha should be given. Estimate the cost of meals and accommodation per person, and add a 'top up' in acknowledgement of hospitality.*

**Example 2** *Two councillors and four staff hold a hui on the marae with local people about the preparation of a plan. The hui lasts four hours and lunch is served. Council gives a koha of \$200, plus any additional costs associated with lunch.*

**Example 3** *A respected kaumatua, dies. A group of councillors and staff pay respects on behalf of the Council at his tangi. Council gives a koha of \$300.*

**Example 4** *The Council decides it would like to hold a Treaty of Waitangi training workshop on a marae. The marae charges a fee for hire of the venue. Council pays the fee, and also gives a koha of \$150 in appreciation of the hospitality shown.*

**Example 5.** *The council is holding a citizenship ceremony and has invited a school group to perform waiata during the ceremony. Council gives a Koha of \$300*

## **10. Process for payment of koha**

When staff/elected members attend a function on behalf of the Council, and koha is appropriate, a dollar figure or koha 'in kind' should be discussed and pre-approved by the appropriate General Manager. **NOTE** It is advisable that General Managers consult with a member from Te Hono to advise whether koha is appropriate.

The koha should be recorded on the Request for Koha form. Koha should be charged against the relevant department's GL code. If koha is monetary it should, where practicable, be given via a bank transfer, made out to the relevant iwi organisation/entity.

The Koha form should be given to the Finance Department at least three days before the koha is needed. Finance will process the form and make payment to the bank account specified.

If the payment is to be in cash then a petty cash request form (obtainable from the Finance Team) should be completed at least 2 days prior to the payment being required and then the cash can be collected directly from the bank by the relevant staff member and handed to the Group's General Manager.