

Koha Policy

Adopted:

Reviewed:

1. Objective

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. Policy Statement

FNDC is committed to ensuring adequate approvals are in place for payment or giving of koha to organisations and individuals.

Responsibilities

FNDC shall where reasonably practicable, take responsibility as follows:

- determine the appropriate level of koha to give by considering the relationship between the recipient and the FNDC
- consider the occasion and location for which the koha is being given
- undertake an approval process with the appropriate financial delegation holder approve koha in advance
- record the reasons for the koha in a register
- maintain financial reporting standards by ensuring a separate recording process for koha
- ensure koha that is received remains the property of FNDC
- maintain integrity and impartiality at all times

3. Relevant Policies and Procedures

Tikanga Maori	Maori practices, customs, protocols and traditions
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4. Definitions

Term	Definition
Koha	an unconditional gift to an individual, party or organisation
Register	Register including date, recipient, payment, relationship and authorisation
Financial delegation holder	Chief Executive Officer

5. Approval

This policy has been approved and will be reviewed every three years.

Signed by Far North District Council – Chief Executive Officer

Date: