

## KOHA PROCEDURES

<b>Section</b>	Finance and Procurement
<b>Contact</b>	Chief Financial Officer
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### Scope:

Massey University upholds strong commitments and responsibilities associated with Article 2 of Te Tiriti o Waitangi, including due protection of Taonga Māori. This Policy relates to Article 2 o Te Tiriti, and more broadly to Tikanga Māori, which in summary encompasses Māori cultural practices, customs and traditions. The cultural obligation of contributing Koha, in valuing and maintaining social cohesion and important relationships across wider networks of the Massey University community including Te Ao Māori, is essential.

To contribute koha, is viewed by Māori as a mana enhancing practice, whereby reciprocity and generosity by way of koha emphasises the importance of relationships and related expressions of manaakitanga. This Policy therefore ensures culturally appropriate provision and receipt of koha within appropriate expenditure practices. Whilst recognising the importance of koha as a fundamental Māori cultural practice within Māori society, Massey University also recognises its role as a publicly funded entity and with that an adjoining imperative to account for public money. Therefore, the Koha Policy sets out a process that fulfils and achieves the Māori cultural requirements associated with the practice of provision and receipt of Koha, as well as accounting for all situations where the practice of koha is required and necessary.

The objective of this document is to ensure a clear and consistent understanding of procedures for Koha, to ensure all Koha contributed or received meets standards of probity expected of a publicly funded organisation. These procedures are consistent with the Controlling Sensitive Expenditure: Guidelines for Public Entities, published by the Office of the Auditor General.

These procedures aim to clearly identify koha and where it is considered to be legitimate and appropriate.

These procedures stipulate the ways in which koha may be contributed. Members are expected to exercise prudent judgement in relation to koha contributions.

These procedures are to be read in conjunction with the Koha Policy.

Note the amounts in these procedures take precedence over any standard delegations as outlined in the delegations of authority policy.

### Procedures:

Procedurally, Koha is recognised as a discretionary and unconditional contribution which is distinct from actual expenditure and appropriate to the occasion. The purposes and occasions for providing Koha are many and varied. The following guidelines are provided:

- For specific purposes, there should only be one koha from the University, however, in exceptional circumstances, such as tangihanga, there may more than one koha presented by more than one unit or area of the University; it is the responsibility of each unit / area to make proper arrangements for koha.
- Where possible, koha must be approved in advance by the relevant delegations of financial authority holder.
- Koha is usually given to an organisation or marae, but in some circumstances may be given to individuals or to whānau.
- Where possible, koha needs to be processed by completing a “Sundry Payment Form” which is provided to the Accounts Payable Team three days in advance. They can pay direct into a bank account.
- In circumstances such as tangihanga, it is often not possible for a 3-day advance request to be made via Sundry Payment Form. In such situations, an email request by Heads of Unit to the Financial Operations Manager and the Office of the DVC Māori must be made. The Chief Financial Officer (CFO) can action and approve the request, whilst the Office of the DVC Māori can ascertain and affirm the cultural purposes of the request.
- Koha payments are made primarily by cash and must be approved in advance by the Financial Operations Manager or their delegate, and the DVC Māori or their delegate.
- Koha payments, under specific and exceptional circumstances, can also be made by direct payment via online banking to the recipient’s bank account, or to the bank account of a representative of the recipients. In the event that representatives of the University are unable to attend a tangihanga in person, or in situations where late notification of a tangihanga has occurred and a university delegation is not able to attend, an online banking deposit may be appropriate.
- Koha payments need to be coded to item code – 1315 “Koha Expenditure”.
- Under no circumstances can koha given be exchanged with the University for cash or be used as a substitute for legitimate payment or remuneration. Where goods or services are being received in exchange for payment, this payment should not be treated as koha.
- When receiving koha from manuhiri or visitors to the University for the purposes of Pōwhiri or Whakatau, the koha generally goes to the unit or area hosting the Pōwhiri or Whakatau. It is considered good practice to always acknowledge the contribution of koha.
- Koha received needs to be coded to the item code – 0905 “Other income – Koha.”
- The HOD/I/S or their nominee is required to ensure the online gift register is completed for all Koha given or received.

### **Amount Given:**

It is stipulated that for the purposes of Massey University delegations attending tangihanga, that \$200 is an appropriate koha. In situations regarding the loss of a staff member or student, the appropriate level of koha will be determined by discussion with the Head of Unit, Office of the DVC Māori, and the CFO. For tangihanga, this acknowledges that those attending will also add to the university contribution.

For all other purposes, the amount of Koha will vary depending upon the purpose of contribution from \$50 to \$200. In most cases this will be made by cash, however vouchers may be preferable and should be approved in advance by Head of Department/Institute/School (HOD/I/S) or Senior Leadership Team (SLT) member.

### **Audience:**

All members as defined in the Policy (members of Council, Committee Members, Students, Staff, Board Members and Contractors working for, and on behalf of, the University) and applies to all gifts and benefits received by University Members in the course of their official duties.

University controlled entities are expected to adopt these Procedures or to have their own Koha Procedures Policy in place.

**Related Procedures and documents:**

[Delegations of Authority Policy](#)  
[Sensitive Expenditure and Gifts Policy](#)  
[Sensitive Expenditure and Gifts Procedures](#)  
[Koha Policy](#)  
[Procurement Policy](#)  
[Conflict of Commitment and Interest Policy](#)  
[Fraud and Corruption Policy](#)  
[Reimbursement of Expenses Policy](#)  
[Travel Policy](#)  
[Travel Procedures \(Domestic and International\)](#)  
[Tax Procedures Manual](#)

**Document Management Control:**

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