Koha Policy

Introduction

Koha is an important Māori cultural practice which symbolises an expression of deep gratitude and affection acknowledged by a gift, present, offering or contribution. In the modern context, koha may take the form of money (whether intended to defray the costs of a hui or not), food (whether presented on the marae or not) or an item of value.

At Southern District Health Board (Southern DHB) we define the gift as unconditional and spontaneous which is given or received for unsolicited services, as within tikanga Māori. Southern DHB further recognises that koha will be defined by the auditor general as a type of ‘sensitive expenditure’.

Purpose

To detail the Southern DHB framework for the giving and receiving of koha.

Scope

This policy applies to Board members and all employees of Southern DHB.

Definitions:

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| Board members |  | Means the members of the Board of the Southern DHB and includes the Commissioner and Deputy Commissioners. |
| Employees |  | Includes all staff, temporary employees, contractors to the DHB and individuals acting on behalf of Southern DHB. |
| Kāi Tahu |  | The local Kāi Tahu dialect at times uses a “k” in place of “ng”. |
| Kaumātua/Hākoro/Hākui |   | Male/Female elder. |
| Koha |  | Gift, present, offering, or contribution which is made voluntarily, is not intended to be income in the hands of the recipient and is focused on maintaining social relationships with connotations of reciprocity. |
| Taķata Whenua |   | People of the land. |
| Tikaķa |   | Rules and regulations as defined by Whānau, Hapῡ, and Iwi. |

Reasons for Koha

A symbol of gratitude for people’s hospitality and deep respect for any occasion:

* Towards welcoming ceremonies such as mihi whakatau and pōwhiri. For example, Taķata Whenua/Kaumātua/Hākoro/Hākui support in the traditional welcome of staff.
* Towards poroporoakī (farewell ceremony). For example, Taķata Whenua/Kaumātua/Hākoro/ Hākui support in the transfer of staff to new external positions (where appropriate) and the farewell from positions held.
* Towards hui, meetings, gatherings, events and whakawātea (blessing). For example, Taķata Whenua/Kaumātua/Hākoro/Hākui support in significant ceremonies, rituals or blessings.

Principles

Southern DHB is obliged to safeguard and use its resources in a responsible manner. Southern DHB must guard against actual or perceived conflicts of interest in regard to the use of those resources. This means that all staff involved in making or approving expenditure on, or receiving on behalf of Southern DHB, koha:

1. Do so only for Southern DHB purposes;
2. Exercise prudence and professionalism;
3. Do not derive personal financial gain;
4. Act impartially;
5. Ensure the expenditure is moderate and conservative in the context of the given situation;
6. Ensure that decision making in relation to the giving and receiving of koha is consistent with this and other relevant Southern DHB policies.

As a general rule, staff must not give or accept koha if it could be perceived by a reasonable person as an inducement or reward that might impact on Southern DHB’s reputation. The Southern DHB Code of Conduct documents the required behavioural standards for staff in all areas of their work.

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| Organisational Koha |
|   |   | Southern DHB representatives are encouraged to give appropriate koha on behalf of their respective services in recognition of service being provided consistent with the Principles detailed above.Southern DHB staff should organise the koha with their manager or service prior to the occasion. The koha given to external parties must be appropriate to the circumstances and approved within the financial delegations and budget prior to the giving of the koha. A comprehensive description including the date, name of recipient(s), reasons for the koha and any other relevant information must be provided to Finance.  |
|   |   | * The amount of koha given is at the discretion of the person with the relevant delegated authority, with advice given by the Kaiwhakahaere Hauora Māori and (where appropriate) Kaumātua.
* The tax treatment (if any) of koha will be assessed on a case by case basis depending on the type of payment.
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| Southern DHB Staff Accepting Koha |
|   |   | * All koha received are to be recorded in the gift register.
* The decision as to whether the koha is an acknowledgement of the Southern DHB or a personal acknowledgement of the staff member is to be made in consultation with the responsible manager with the assistance of the Kaiwhakahaere Hauora Māori (if applicable).
* Koha given to a Southern DHB service as recognition of the service, or the occasion, e.g. Te Whare Whānau, must be recorded separately from general operating expenditure, and be available for the service for activities or expenditure over and above the usual operating activities. This would recognise the gift appropriately.
* If koha is received in the form of cash, it is the property of Southern DHB and shall be given to the Finance Team for processing.
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Associated documents:

* [Delegation of Authority Policy](https://pulse.southerndhb.govt.nz/sites/MIDASpub/SitePages/ViewDoc.aspx?doc=21584) (21584)
* [Managing Gifts and Sponsorship Policy](https://pulse.southerndhb.govt.nz/sites/MIDASpub/SitePages/ViewDoc.aspx?doc=81062) (81062)
* [Sensitive Expenditure Policy](https://pulse.southerndhb.govt.nz/sites/MIDASpub/SitePages/ViewDoc.aspx?doc=48567) (48567)
* [Conflict of Interest Guidelines](https://pulse.southerndhb.govt.nz/sites/MIDASpub/SitePages/ViewDoc.aspx?doc=81067) (81067)
* [Tikaķa Best Practice Policy](https://pulse.southerndhb.govt.nz/sites/MIDASpub/SitePages/ViewDoc.aspx?doc=24624) (24624)
* [Tikaķa Best Practice - Definitions of Important Māori Principles](https://pulse.southerndhb.govt.nz/sites/MIDASpub/SitePages/ViewDoc.aspx?doc=25034) (25034)
* [Tikaķa Best Practice - Spiritual, Family, and Other Support](https://pulse.southerndhb.govt.nz/sites/MIDASpub/SitePages/ViewDoc.aspx?doc=25042) (25042)
* [Tikaķa Best Practice - Cultural Protocols (including Food, Valuables, and Linen)](https://pulse.southerndhb.govt.nz/sites/MIDASpub/SitePages/ViewDoc.aspx?doc=25038) (25038)
* [Mihi Whakatau (Official Welcome) and Poroporoakī (Farewell) (District)](https://pulse.southerndhb.govt.nz/sites/MIDASpub/SitePages/ViewDoc.aspx?doc=74802) (74802)