

Koha and donations



"The organisation contributes financially in culturally respectful ways."

Intent

Koha is part of Tikanga Māori and gifting a practice in many Pacific cultures: mea alofa in Samoa; me'a 'ofa in Tonga; apinga aroa in the Cook Islands; mea aloha in Tokelau; foaki mena fakaalofa in Niue; sevusevu in Fiji.

Koha and gifting may be used to acknowledge the contribution of an individual, family or non-profit community group and/or to contribute to an event such as hui, tangi/funeral of someone associated with our organisation.

As a publicly accountable organisation, we aim to provide koha and gifts in ways that are transparent, accountable and culturally respectful.

Definition

"Koha" and gifts are made on an unconditional basis and **not** in exchange for services or goods. They may involve a cash payment, voucher, in-kind gift as appropriate.

Principles

Contribution by koha or gift must:

- be able to withstand audit and public scrutiny
- reflect and support our organisational whaingā/purpose and values
- not be based on a personal relationship or sense of obligation

- be made with integrity
- be reasonable having regard to the circumstances
- be transparent
- be appropriate in all respects.

Requirements (giving koha)

Requests for koha or donation

A koha or gift to a third party must be pre-approved by management/delegate. The request must be in writing and include:

- the reason for the koha or gift
- the budget and account item to be charged
- date and person or place to whom it will be given.

Approval criteria

A request will only be approved if:

- it complies with the above principles
- the recipient is an individual or non-profit entity
- it complies with IRD rules and guidelines
- it is within budget or pre-set limit.

Non-approval of koha or donation

The following will not be approved as koha or a gift:

- payment for carrying out any business as usual function
- payment for the use of facilities, such as marae and hostels, where this is a business arrangement (distinct from koha as part of kawa)
- payment to kaimahi if it is not an unconditional gift and should be assessed for tax.

Gifting/koha

If necessary, cultural advice will be obtained about how koha or a gift should be made.

In most cases, koha will be made by direct debit. If a cash cheque or cash is needed, sufficient notice must be given to arrange for it (ie request for koha given early enough).

Reimbursement

If koha or a gift is made by an individual kaimahi on the organisation's behalf but without management pre-approval, reimbursement will depend on:

- compliance with the approval criteria (above)
- completion of a written request (above)
- compliance with the [Reimbursement of expenses](#) policy.

Review of transactions

Koha and gifting will be periodically reviewed to assess the appropriateness of the criteria and processes in this policy. The following must be reviewed:

- the amount of transactions
- the frequency of transactions
- that each instance of koha or gift is supported by written documentation
- the recipients.

Compliance

Social Sector Accreditation Standards – Level 2, Cultural competence 1.0-1.2; Financial management and systems 2.0

Social Sector Accreditation Standards – Levels 3 & 4, Financial management and systems 2.0

NZS 8134:2021 Workforce and Structure, Quality and Risk 2.2.1-2.2.2

Helpful links

[Reimbursement of expenses](#)

[Delegations](#)

Diversity and inclusion / Equality and inclusion

GST and Koha

Review

Date: January 2022

Next review: by December 2023