Koha Payment Policy

**Purpose**
This policy establishes guidance on the giving of koha by Waterfront Auckland. Koha is an unconditional gift and arises in the context of tangi (funerals), hui (meetings/events), and other related Māori cultural events and obligations.

**Scope**
This policy applies to Waterfront Auckland.

**Principles**
Waterfront Auckland may give koha to Māori as an unconditional gift to another individual, party or group where the recipient is not obliged to provide services in exchange. The giving of koha carries with it no obligations to account for tax (apart from FBT if the recipient is a Waterfront Auckland employee or family member).

Examples of koha of this nature may be:

- Attendance by Waterfront Auckland or Waterfront Auckland representatives at a tangi / funeral;
- Attendance by Waterfront Auckland or Waterfront Auckland representatives at a powhiri, whakatau or other important Māori event e.g a marae opening within Auckland.

Koha is sometimes incorrectly used to describe a payment for services. This is not a gift and this policy does not apply to payments for services. It should be noted that such payments for services attract withholding tax. Guidelines are provided on when it is appropriate to pay koha and the appropriate amounts. A good test is whether the payment relates to activity on marae or off marae. If it is off marae, it is almost certainly not koha as the recipient has left their marae to do something for Waterfront Auckland. If it is on marae, it is more likely to be koha within this policy.

All koha must be requested and approved in accordance with the Waterfront Auckland’s delegated financial authorities and approved by the Chief Executive.

Koha must be paid in accordance with the usual Waterfront Auckland processes (e.g. payment to a nominated bank account). A presentation “cheque” can be provided to ensure protocols are observed. Koha of less than $500 may be paid in cash where it is not practical or appropriate to pay moneys to a bank account.

All requests for koha must be made in advance of any koha being given. Claims for reimbursement for koha already given will not be approved. Waterfront Auckland will ensure that in the approval, processing and giving of koha, it will comply with:

- Tikanga Māori; Māori practices, customs, protocols or traditions;
- Financial reporting standards; and
- Any other applicable legislative requirements placed on statutory entities.

**Related Legislation**
- Local Government Act 2002
- Local Government Official Information and Meetings Act 1987 (LGOIMA)