

 <p>BAY OF PLENTY DISTRICT HEALTH BOARD HAUORA A TOI</p>	<p><b>KOHA STANDARDS</b></p>	<p><b>Policy 3.2.2 Protocol 2</b></p>
<p><b>GIFTS, SPONSORSHIP &amp; KOHA PROTOCOL</b></p>		

## OBJECTIVE

To ensure that all Bay of Plenty District Health Board (BOPDHB) koha meets the Controller and Auditor-General guidelines for “Controlling Sensitive Expenditure”.

## STANDARDS TO BE MET

1. Koha is a gift or form of acknowledgement from the BOPDHB to another organisation.
2. Koha will be managed through the Director, Regional Maori Health Services.
3. Koha may be given in the following situations:
  - 3.1 Tangihanga
  - 3.2 Attendance at an event / meeting in relation to a cultural situation
  - 3.3 For use on or for a Marae venue
  - 3.4 Kaumatua support for Powhiri, Mihi Whakatau meetings or other events.
4. Koha should reflect the circumstance and should not exceed three hundred dollars (\$300).
5. A Koha Request form is to be completed and endorsed by the relevant Delegated Authority and is to include the following details:
  - 5.1 the amount
  - 5.2 purpose of the koha
  - 5.3 venue
  - 5.4 name of person collecting koha
6. When endorsed by the Delegated Authority, the Koha Request form is to be sent to the Director, Regional Maori Health Services or GM, Maori Health for authorisation.
7. Where practical a cheque will be given for koha.
8. Where possible a receipt must be obtained from the organisation or parties where the Koha was presented.
9. Whakatane
  - 9.1 The Koha Request form and a copy are taken to Administrative Support (Extn 4841), Non Clinical Support Services office where the paperwork is completed. Non Clinical Support Services retains the original for their records.
  - 9.2 The nominated person from Regional Maori Health Services will collect and sign for the koha.
  - 9.3 Administrative Support, Non Clinical Support Services signs both the original and the copy to confirm that the money has been given to Regional Maori Health Services.
10. Tauranga
  - 10.1 The Koha Request form and a copy are taken to the Accountant (Extn 8803), Corporate Services, 1<sup>st</sup> Floor, Pohutakawa House where the paperwork is completed. Corporate Services retains the original for records.
  - 10.2 The nominated person from Regional Maori Health Services will collect and sign for the koha.
  - 10.3 The Accountant, Corporate Services signs both the original and the copy to confirm that the money has been given to Regional Maori Health Services.

<p>Issue Date: Jun 2016 Review Date: Jun 2019</p>	<p>Page 1 of 2 Version No: 4</p>	<p>NOTE: The electronic version of this document is the most current. Any printed copy cannot be assumed to be the current version.</p>
<p>Protocol Steward: Director, Regional Maori Health Services</p>	<p>Authorised by: Chief Operating Officer</p>	

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**REFERENCES**

- [Controller and Auditor-General. Controlling Sensitive Expenditure – Guidelines for Public Entities. February 2007](#)
- Public Audit Act 2001

**ASSOCIATED DOCUMENTS**

- Bay of Plenty District Health Board policy 3.2.2 Gifts, Sponsorship and Koha
- Bay of Plenty District Health Board policy 3.2.2 protocol 1 Gifts and Sponsorship Standards
- Bay of Plenty District Health Board policy 3.1.1 Delegations
- Bay of Plenty District Health Board policy 1.4.4 Cultural Safety - Maori
- Bay of Plenty District Health Board policy 3.5.8 protocol 1 Purchasing Ethics
- Bay of Plenty District Health Board Form FM.K3.1 Koha Request form
- Gifts Register

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