

## Business Entertainment Hospitality and Koha Policy

**Policy owner:** General Manager Corporate Services

**Policy approved by:** ENZ Board on 14 June 2023

**Applies from:** 1 July 2023 to 30 June 2026

**Applies to:** Staff, Contractors, and Board members

### Purpose

To set out ENZ's policy in respect of expenditure on business entertainment, hospitality and Koha.

### Background

As a taxpayer funded entity ENZ must be seen to be an impartial organisation whose activities and transactions can meet the standards of probity expected by the public and Parliament.

ENZ regards the following as legitimate business-related purposes for spending taxpayer funds on business entertainment and hospitality:

- building relationships with third parties
- representing ENZ at business related events or functions
- reciprocating hospitality where there is a clear business purpose.

### Sensitive Expenditure

Any expenditure on entertainment or hospitality, no matter how small, is sensitive and should be treated accordingly. As such, any spend on business entertainment or hospitality must be properly authorised and the reasons for the expenditure fully documented. The reasons for this type of spend must be able to withstand public and Parliamentary scrutiny.

### Policy

Wherever practical prior approval in writing by a member of the Senior Leadership Team will be requested, but where this is not a practical option retrospective approval will be sought.

Approval will be subject to the following considerations:

- there is a legitimate business-related purpose (see above) for the proposed expenditure
- the estimated level of spend is appropriate/commensurate with the business-related purpose.

Expenditure on alcohol is allowed, but:

- only when accompanying a meal
- is limited to one glass per person or one standard bottle of wine between four people
- will not exceed 25% of the total bill.

ENZ will only cover the costs of partners or spouses at business related events or functions if their attendance is deemed necessary or appropriate e.g. for cultural or diplomatic reasons.

Expenditure will only be approved if supported by:

- documented evidence of the business purpose
- original tax receipts/invoices
- a record of the nature of the event or function
- a record of the name of the group(s) or organisation(s) being hosted and the headcount.

At ENZ hosted events or functions with external parties, the most ENZ senior employee pays the cost.

ENZ will reimburse costs associated with business related travel when tax invoices/receipts are provided in a timely manner and providing clear narration of costs in English or Te Reo Maori.

Costs associated with meetings of the Board, ENZ committees or with stakeholders e.g. lunches, morning teas are regarded as business-as-usual operating expenditure, so are not subject to this policy.

## ENZ Manapou ki te Ao - Koha Policy

Koha is generally given at Marae, Tangihanga, Pōwhiri, attendance at meetings and events, however it may also be appropriate to give koha in other settings, depending on the cultural practises of communities and cultures. It is common to give koha for service rendered such as speakers or reviewing type work etc, depending on extent and nature.

Koha should reflect the mana of the kaupapa and/or the occasion and the mana of its recipients and by doing so help to build the ENZ Manapou ki te Ao relationship with Iwi Māori, hapū and/or other cultures, and as the relationship strengthens so will the mana of the Crown.

To ensure the most appropriate koha is given it is essential that koha is organised ahead of the event and an appropriate representative is designated to deliver it in a culturally appropriate manner.

ENZ Manapou ki te Ao staff should consult Rautaki Māori on the best practices for giving koha where the policy does not cover.

### Determining the amount

When determining the giving of koha, consideration should be given to the following:

- The kaupapa of the hui or occasion as well as the size, venue and host;
- The duration and frequency of occasion;
- The number of staff members attending the hui or occasion.

### Payment of koha

Payment of koha should be based on the kaupapa and those receiving the koha. In ENZ's case, cash is preferable for pōwhiri or tangihanga. However, other forms of koha such as food vouchers and prezzy cards are considered appropriate. For example student experience participation.

If ENZ is paying to hire out a marae as a facilitation venue, koha payments are still encouraged if a welcoming pōhiri occurs. As this will help with additional running costs for the marae, such as power, water, staffing, etc. In this case, koha amount should be kept within the minimum range as most costs will be covered in the initial marae invoice.

Food should not be given as koha, as this breaks the tapu (sacredness) of the proceedings at hand.

If ENZ has arranged for guest to speak at ENZ run events, it is appropriate to give koha to the guest speakers. Especially if the guest speakers are Māori, as this is a common within Te Ao Māori. Koha in this case should be kept within the minimum range.

### Whakatau/Pōwhiri

Koha is less likely to be given during whakatau, if koha is given during a whakatau the setting must be considered. Koha for whakatau is more appropriate in marae settings, whereas koha in workplace settings is not common.

## Personal koha

Staff are free to give personal koha if it feels appropriate to them. However, they must note that they will not be reimbursed in this instance.

## Receiving koha

There may be times when a koha is given to the organisation or a staff member, acceptance of the koha is determined on a case-by-case basis and requires manager approval.

Range	Nature	Who can approve
\$100-\$200	Appropriate for: <ul style="list-style-type: none"> <li>attending a work-related hui on a marae or other cultural event on the marae or iwi office when the ope (group) is larger (approx. 11-20 people)</li> <li>attending hui higher end of the range</li> <li>sponsoring hui lower end of the range</li> <li>Having guest speakers speak at ENZ run events</li> <li>attending or acknowledging a tangihanga of someone with links to ENZ Manapou ki te Ao</li> </ul>	Director
\$201 - \$500	Appropriate for: <ul style="list-style-type: none"> <li>attending a work-related hui on a marae or other cultural event on the marae or iwi office when the ope (group) is larger. (approx. 21 people or more)</li> <li>attending or acknowledging the tangihanga of a past ENZ Manapou ki te Ao employee, or that of a kaimahi member's immediate family.</li> </ul>	General Manager
Over \$500	Appropriate for: <ul style="list-style-type: none"> <li>events of national significance or the tangihanga of a serving ENZ Manapou ki te Ao employee or recent employee. As a general rule, koha for such events would rarely exceed \$1,000.</li> </ul>	Discretion of Chief Executive

The Koha will be recorded on the [Koha Register](#) which is publicly reported.