

General Disposal Authority

FINANCIAL AND ACCOUNTING RECORDS

ARCHIVES NEW ZEALAND
TE RUA MAHARA O TE KĀWANATANGA
November 2005





CONTINUUM

create & maintain

tāhuhu te hanga me te tiaki

Disposal Authority Number:	DA 101/ GDA 2
Agency Coverage:	All public offices
Expiry Date:	December 2015
Scope:	All Financial and Accounting Records
Authorised by:	The Chief Archivist, Archives New Zealand

> GENERAL DISPOSAL AUTHORITY: FINANCIAL AND ACCOUNTING RECORDS

All Financial and Accounting Records General Disposal Authority (hereafter GDA) has been developed for the use of public offices wishing to dispose of records legally. Information about using the GDA is contained in the *General Disposal Authorities Implementation Guide*, which should be consulted before the GDA is implemented. The Guide outlines the processes for public offices to follow when implementing the disposal recommendations in the GDA, and gives advice on other recordkeeping issues such as access and transfer.

This GDA does not cover records that relate to a public office's primary duties and responsibilities. For some examples, see section 8 of the Implementation Guide. Before applying this GDA, public offices will need to ascertain which of their records reflecting primary duties or responsibilities fall outside its scope. If you have any queries about this, please contact the Appraisal Section at appraisal@archives.govt.nz.

Please note that if a public office has an agency-specific continuing disposal authority relating to the same records covered by this GDA, then the existing disposal authority should be considered the legal authority. If the public office has no agency-specific disposal authorities relating to such records, then this GDA should be considered the legal authority. If the public office signed up to this GDA under the former Archives Act, then this GDA remains the authority. For further information or advice, please contact the Appraisal Section.

The disposal authorisations are:

- > **Retain as public archive** = transfer to the control of the Chief Archivist at the end of the public office retention period, or any period of agreed deferral of transfer.
- > **Destroy** = destruction to be carried out in a secure manner. It is not mandatory to destroy records at the end of the retention period – the records may be retained for longer.
- > **Retain for appraisal** = arrange for the records to be appraised and refer the Appraisal Report to the Appraisal Section at Archives New Zealand.

These general instructions apply to the entire authority:

- > This authority covers all records, including paper and electronic formats. Under the Public Records Act 2005 a public record is, briefly, a record created or received by a public office in the conduct of its affairs, while a record is information that is compiled, recorded or stored in any format.
- > Records examples are only representative of records types, and are not an exhaustive list.
- > The onus is on each agency to establish its legal obligations for records retention. Primary legislation covering Financial and Accounting records is cited in the "Agency Retention Period" column of the authority. However, this GDA does not provide a definitive identification of record retention requirements under statute or statutory regulation.
- > If you think that a record marked for destruction ought to be preserved permanently, **DO NOT DESTROY IT**. Contact the Appraisal section of Archives New Zealand to arrange for the record to be assessed.
- > **All records created prior to 1946 must be retained for appraisal.**

A valid disposal authority is not a defence or excuse for destroying or otherwise disposing of records for a fraudulent or illegal purpose.



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GENERAL DISPOSAL AUTHORITY

Financial and Accounting Records

CONTINUUM CREATE & MAINTAIN

TĀHUUHU TE HANGA ME TE TIAKI

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NO.	RECORD CLASS DESCRIPTION	EXAMPLES OF RECORDS [Note: The examples are only representative of records types, and are not an exhaustive list]	AGENCY RETENTION PERIOD	DISPOSAL ACTION
1.0	POLICY & PROCEDURES <i>(Note: This section only applies to Financial and Accounting Policy and Procedures)</i>			
1.1	Corporate Policy & Procedures Records that documented corporate & strategic level policies & procedures, and that provided the framework & authority for management decision-making <i>[Corporate/strategic level policy & procedures in most agencies will be those developed at the central &/or at head office, and applied agency wide.]</i>	<ul style="list-style-type: none"> • Manuals • Policy directives & memoranda • Standards of practice • Corporate financial & accounting circulars/instructions • Procedural guidelines • Internal audit criteria • Policy or financial management information system 	Until superseded & administratively no longer required for reference purposes <ul style="list-style-type: none"> • <i>Companies Act 1993, s.189 Company Records</i> 	Retain as public archive
1.2	Administrative Policy & Procedures Administrative policy & procedures developed to facilitate the implementation of corporate & strategic level policies, procedures, directives and instructions <i>[Administrative policy & procedures within agencies will generally have been developed at lower levels of the organisation, e.g. operational head office level, regional/district office, workplace level, etc.]</i>	<ul style="list-style-type: none"> • Documentation of routine administrative processes • Low-level internal documented instructions, e.g. data input codes 	7 years after date of last action	Destroy
1.3	Major Reviews Major financial reviews, reports & evaluations that significantly impacted on policies & procedures	<ul style="list-style-type: none"> • Risk management analysis/evaluation reports 	10 years after date of last action	Retain as public archive



NO.	RECORD CLASS DESCRIPTION	EXAMPLES OF RECORDS [Note: The examples are only representative of records types, and are not an exhaustive list]	AGENCY RETENTION PERIOD	DISPOSAL ACTION
2.0	PLANNING & REPORTING <i>(Note: This section only applies to Financial and Accounting Planning Reporting)</i>			
2.1	Corporate Planning & Reporting Consolidated principal corporate & strategic financial plans & accountability reporting records	<ul style="list-style-type: none"> • Purchase Agreement • Chief Executive Performance Agreement • Output Plan • Annual corporate financial plan • Reports of performance measurement against output targets • Annual financial performance reports against purchase agreement with Minister • Consolidated annual financial statements & reports • Consolidated major capital expenditure budget & expenditure • Consolidated major capital asset register (e.g. land, buildings, major plant & equipment) • Lead Schedules, e.g. working papers of annual reports • Financial analysis & monitoring of major capital expenditure projects 	<p>10 years after date of last action</p> <ul style="list-style-type: none"> • <i>Companies Act 1993, s.189 Company records, s.194 Accounting records to be kept</i> • <i>Tax Administration Act 1994, s.22 Keeping of business records</i> 	Retain as public archive
2.2	Administrative Planning & Reporting Low-level administrative planning & reporting records, which will generally have been developed at lower levels of the organisation, e.g. operational head office level, regional/district office, workplace level, etc.	<ul style="list-style-type: none"> • Information covered by summarised strategic corporate records • District/regional office financial plans • Budget/cost centre monthly/quarterly reports • Records relating to minor capital expenditure, projects & programmes • Business unit reporting • Internal variance reports • Other occasional & ad hoc reporting 	7 years after date of last action	Destroy

NO.	RECORD CLASS DESCRIPTION	EXAMPLES OF RECORDS [Note: The examples are only representative of records types, and are not an exhaustive list]	AGENCY RETENTION PERIOD	DISPOSAL ACTION
2.3	Ministerial Reporting Financial reporting & submissions to Ministers	<ul style="list-style-type: none"> • Capital Funding submissions • Regular status summaries to minister • Exceptional reporting to minister 	10 years after date of last action	Retain as public archive
2.4	Ministerial Approvals Ministerial financial approvals	<ul style="list-style-type: none"> • Ministerial approval of capital &/or operational expenditure by agency 	10 years after date of last action	Retain as public archive
2.5	Attendance at Cabinet & Select Committees Briefing papers & reports prepared by agency for attendance at Cabinet & Select Committees that do not appear in Cabinet or Parliamentary records	<ul style="list-style-type: none"> • Management briefing notes/papers for agency staff attendance at Cabinet & Select Committees 	10 years after date of last action	Retain as public archive
2.6	Delegations Financial delegations & authorities	<ul style="list-style-type: none"> • Written authority given to managers allowing financial expenditure and/or the incurring of debt 	7 years after date of last action	Destroy
2.7	Management Meetings Internal minutes & agenda of key financial management meetings	<ul style="list-style-type: none"> • Minutes of meetings that record significant decision-making & rationale on which decisions were based 	10 years after date of last action • <i>Companies Act 1993, s.189 Company records</i>	Retain as public archive
2.8	Published Accounts Agency financial and accounting statements that are issued in published form and readily available from other sources (See also 11.2)	<ul style="list-style-type: none"> • Published Annual Report & Consolidated Accounts 	Administratively no longer required for reference purposes	Destroy
2.9	Reporting to Treasury Copies of agency financial reports and returns to Treasury	<ul style="list-style-type: none"> • Monthly & other progress reporting to Treasury 	7 years after date of last action	Destroy

NO.	RECORD CLASS DESCRIPTION	EXAMPLES OF RECORDS [Note: The examples are only representative of records types, and are not an exhaustive list]	AGENCY RETENTION PERIOD	DISPOSAL ACTION
3.0	FUNDING & BUDGETING			
3.1	Funding Applications Agency case for major funding from government &/or other external sources	<ul style="list-style-type: none"> Minutes, reports, submissions & correspondence dealing with key interactions with external organisation on significant funding & budget issues, e.g. Treasury, State Services Commission, Government Estimate/budget briefings & notes for Minister 	10 years after date of last action	Retain as public archive
3.2	Estimate/Budget Formulation Internal records relating to development of agency's funding estimates and budgets	<ul style="list-style-type: none"> Internal budget planning meetings Budget working papers Setting of draft & initial budgets Business cases for budget funding Allocations & commitments Resource allocation modelling 	7 years after date of last action	Destroy
4.0	LOANS Records relating to the raising of major loans & use of loan funds	<ul style="list-style-type: none"> Loan agreements/contracts Risk analysis Record of loan negotiation decisions Corporate summary records of loan use 	When all conditions have been met & administratively no longer required for reference purposes	Retain as public archive
5.0	TRUSTS & DONATIONS Strategic records relating to trust funds, bequests & donations managed by the agency, & how the agency utilised/allocated the funds	<ul style="list-style-type: none"> Trust deeds Conditions of bequests Records of decisions on money utilisation 	10 years after date of last action	Retain as public archive

NO.	RECORD CLASS DESCRIPTION	EXAMPLES OF RECORDS [Note: The examples are only representative of records types, and are not an exhaustive list]	AGENCY RETENTION PERIOD	DISPOSAL ACTION
6.0	<u>SERVICE AGREEMENTS & CONTRACTS</u>			
6.1	<p>Provision of Core Public Services</p> <p>Records that cover major agreements the agency has with external organisations that have been contracted &/or funded to provide &/or deliver economic & social services to government, industry & community core public services (e.g. health, transport, research, economic development & other key public services)</p>	<ul style="list-style-type: none"> • Agreements & contracts that outline the services to be provided, performance standard &/or funding level <p><i>[This section applies only to major public sector funding agencies that provide large funding to external service providers, e.g. Ministry of Health, Transfund, Foundation for Research, Science and Technology, etc]</i></p>	When all conditions have been met & administratively no longer required for reference purposes	Retain as public archive
6.2	<p>Service Delivery Evaluations</p> <p>Significant strategic level records that document the performance & quality of service of the organisation contracted &/or funded to provide &/or deliver economic & social services to government, industry & community core public services (e.g. health, transport, research, economic development & other key public services)</p>	<ul style="list-style-type: none"> • Evaluation of service delivery against output requirements • Audits of service funding & delivery <p><i>[This section applies only to major public sector funding agencies that provide large funding to external service providers, e.g. Ministry of Health, Transfund, Foundation for Research, Science and Technology, etc.]</i></p>	10 years after date of last action	Retain as public archive
6.3	<p>Cost Recovery Agreements</p> <p>Significant financial and funding arrangements & agreements with public offices & external organisations on cost recovery for services</p>	<ul style="list-style-type: none"> • Agreements for the contracting out of services • Agreements for cost recovery for services provided by agency 	10 years after date of last action	Retain as public archive

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7.0	<u>FINANCIAL & ACCOUNTING RELATED LEGISLATION SUBMISSIONS & LEGAL OPINIONS</u>			
7.1	Significant Submissions on Legislation Significant agency submissions and input on financial & accounting legislation	<ul style="list-style-type: none"> • Written submission by agency on legislation • Management briefing notes/papers for agency staff attendance at Cabinet & Select Committees 	10 years after date of last action	Retain as public archive
7.2	Significant Legal Opinions Significant precedent-setting legal opinions relating to financial & accounting policies & practices within the agency	<ul style="list-style-type: none"> • Legal opinions that set important precedent 	10 years after date of last action	Retain as public archive
7.3	Minor Legislative Submissions & Legal Opinions Minor financial/accounting legal opinions, & low-level & routine submissions on financial/accounting legislation	<ul style="list-style-type: none"> • Agency submissions on legislation that do not contain any major points • Legal opinions that set no significant precedent 	7 years after date of last action	Destroy
8.0	<u>FINANCIAL TRANSACTIONS</u>			
8.1	General Ledger & Subsidiary Ledgers General ledgers & subsidiary ledgers (including journals & cash book)	<ul style="list-style-type: none"> • General Ledger • Cash book & equivalents • Creditors ledger • Debtors ledger • Contract ledger • Purchase ledger • Sales ledger • Asset Register (excluding consolidated major capital asset register – See Section 2.1) • Stock records 	7 years after date of last action <ul style="list-style-type: none"> • <i>Companies Act 1993, s.194 Accounting records to be kept</i> • <i>Tax Administration Act 1994, s.22 Keeping of business records</i> 	Destroy

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8.2	Receipts & Expenditure Routine & low-level financial transactional records relating to receipts & expenditure	<ul style="list-style-type: none"> • Invoices & vouchers • Payment vouchers • Remittance advice • Time & cost recording • Receipt books • Expenditure authorisations • Petty cash • Imprest accounts • Expense forms • Credit notes • Processing of payments • Foreign currency & exchange investment • Routine write-offs • Statement of accounts • Input forms • Batch registers • Routine computer printouts 	<p>7 years after date of last action</p> <ul style="list-style-type: none"> • <i>Tax Administration Act 1994, s.22 Keeping of business records</i> • <i>Goods and Services Tax Act 1985, s.75 Keeping of records</i> • <i>Companies Act 1993, s.194 Accounting records to be kept</i> 	Destroy
8.3	Banking Records Routine banking administration records	<ul style="list-style-type: none"> • Cheques, bills of exchange & other negotiable instruments • Bank statements & reconciliations • Instructions to banks • Automatic payments/direct debit authorities • Cheques & associated documents • Cheque orders • Deposit & supporting documents • Credit card records, voucher receipts & reconciliations • Term investments • Deskbank printouts 	<p>7 years after date of last action</p> <ul style="list-style-type: none"> • <i>Tax Administration Act 1994, s.22 Keeping of business records</i> 	Destroy
8.4	Taxation Records Routine taxation administration records	<ul style="list-style-type: none"> • GST returns • Routine correspondence on taxation • Fringe benefit tax returns 	<p>7 years after date of last action</p> <ul style="list-style-type: none"> • <i>Goods and Services Tax Act 1985, s.75 Keeping of records</i> 	Destroy



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9.0	AUDIT & FRAUD			
9.1	Audit Reports Records detailing major external audits & internal audits, including reports & responses to reviews/audits	<ul style="list-style-type: none"> • Audit reports • Responses to reviews/audits 	10 years after date of last action	Retain as public archive
9.2	Audit Administration Records relating to routine & low-level audits & audit administration	<ul style="list-style-type: none"> • Audit trail reports • Audit working papers • Routine internal control reviews • Internal control registers • Routine office inspections • Administration of audit travel • Audit programme • Routine correspondence 	7 years after date of last action	Destroy
9.3	Serious Fraud & Theft Serious internal instances of fraud, theft, misappropriations or negligence within the organisation	<ul style="list-style-type: none"> • Theft of significant amounts of money, goods or property • Persistent ongoing misappropriations • Negligence incurring significant financial cost &/or other major consequences, e.g. change to policies &/or procedures 	10 years after date of last action	Retain as public archive
9.4	Minor Fraud & Theft Minor internal fraud, misappropriations, theft & negligence	<ul style="list-style-type: none"> • Petty theft • One-off, opportunistic and insignificant misappropriations • Small over-claims on expenses 	7 years after date of last action	Destroy
10.0	PROPERTY & CONTRACT DOCUMENTS			
10.1	Ownership Documentation Deeds of title & ownership	<ul style="list-style-type: none"> • Certificates & other documents of title 	10 years after date of last action or administratively no longer required for reference purposes	Retain as public archive
10.2	Patents & Trade Marks Records of patents & trade marks owned by agency	<ul style="list-style-type: none"> • Certificates of ownership 	10 years after date of last action	Retain as public archive

NO.	RECORD CLASS DESCRIPTION	EXAMPLES OF RECORDS [Note: The examples are only representative of records types, and are not an exhaustive list]	AGENCY RETENTION PERIOD	DISPOSAL ACTION
10.3	Major Contracts & Agreements Major contracts & agreements incurring significant expenditure of operational &/or capital funding	<ul style="list-style-type: none"> • Original purchase contract for major capital assets • Agreements that commit the expenditure of a significant proportion of the agency's funding 	When all conditions have been met & administratively no longer required for reference purposes	Retain as public archive
10.4	Routine Contracts Routine contracts for supply, purchase, services, rentals etc.	<ul style="list-style-type: none"> • Purchase of stationery & supplies • Maintenance agreements • Telephone & equipment rentals • Cleaning contracts 	7 years after date of last action	Destroy
10.5	Tender Documentation Records of tenders made by the agency, & by suppliers to the agency	<ul style="list-style-type: none"> • Tender records of successful & unsuccessful bidders 	7 years after date of last action	Destroy
10.6	Lease Agreements Leasing agreements & contracts on expensive capital items, e.g. buildings, land, major plant, etc.	<ul style="list-style-type: none"> • Lease agreements 	15 years after termination of lease	Destroy
10.7	Disposal of Major Capital Assets Records detailing sale, transfer, disposal &/or write-offs of major capital assets	<ul style="list-style-type: none"> • Sale agreements & contracts • Asset transfer agreements 	10 years after date of last action	Retain as public archive
11.0	<u>FINANCIAL & ACCOUNTING RELATED ADMINISTRATION</u>			
11.1	Mundane Administration Records covering routine & low-level financial & accounting transactions & administration	<ul style="list-style-type: none"> • Routine administration • Administrative report • Administration associated with service & funding • Records relating to minor capital expenditure, projects & programmes • Financial information requests • General correspondence • Duplicates and copies of documents • Copies of printouts • Design & printing of forms 	7 years after date of last action <ul style="list-style-type: none"> • Companies Act 1993, s.194 Accounting records to be kept, s.216 Inspection of company records by shareholders 	Destroy

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11.2	Published, Reference & Information-Only Records Copies of externally published, reference & information-only records (See also 2.8)	<ul style="list-style-type: none"> Treasury instructions Audit Office directives Interdepartmental reference & information-only records Reference-only material from external sources (e.g. brochures, circulars) 	Administratively no longer required for reference purposes	Destroy
11.3	Records & Management Information Systems Records dealing with the purchase, installation, testing and maintenance of financial & accounting records & management information systems, including both manual & electronic systems	<ul style="list-style-type: none"> Purchase & maintenance agreements/contracts Installation planning Upgrade & modification documentation 	Keep current while system is active	Destroy when system is defunct
12.0	INSURANCE Insurance policies & claim documentation	<ul style="list-style-type: none"> Copies of policies Documentation of claims made 	When all conditions have been met & administratively no longer required for reference purposes	Destroy
13.0	STORES, SUPPLIES, FIXTURES, FITTINGS & PLANT/EQUIPMENT Records documenting the procurement, installation, maintenance, storage, issue & disposal of stores, supplies and equipment. Also, records relating to procurement, issue, maintenance & repairs of fixtures & fittings, e.g. office furniture, furnishings, floor coverings, etc.	<ul style="list-style-type: none"> Freight consignments & delivery dockets Equipment maintenance Equipment/plant history records Stock records & inventories Tender documentations Sales brochures & information Order/purchase documentation Fixture & fittings registers/lists Service contracts & requisition orders Financial authority forms 	7 years after date of last action • <i>Goods and Services Tax Act 1985, s.75 Keeping of records</i>	Destroy
14.0	VEHICLES Records/information relating to the purchase, hire, maintenance, service, operation & disposal of agency vehicles [Excludes operational military vehicles]	<ul style="list-style-type: none"> Acquisition documentation Damage reports Fleet/vehicle maintenance Fleetcard records Vehicle running sheets 	7 years after date of last action	Destroy
15.0	ALL RECORDS OPENED PRIOR TO 1946	<ul style="list-style-type: none"> All records opened prior to 1946 	10 years after date of last action	Retain for appraisal



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