

Hātepe Kaimahi

Poipoi – Kauawhi – Tāuteute – Pūnaha Auaha – Ārahi
Nurture – Include – Engage – Innovate – Lead

What guides us

Living Te Tiriti o Waitangi
Ensuring ākongā are at the centre of everything we do
Delivering high-quality, future-focused teaching and learning

GIFTS GIVEN AND RECEIVED

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Sponsor	: Deputy Chief Executive Systems and Support
Owner	: Manager Finance
Who are these procedures for	: All kaimahi

This hātepe supports the [Financial and Human Resources Delegations Governance Policy](#) approved by the Board of Trustees.

Scope and purpose

1. This hātepe provides direction to Te Aho o Te Kura Pounamu (Te Kura) Kaimahi to ensure that all Gifts comply with public sector standards, are reasonable, can withstand public and parliamentary scrutiny, and are properly documented for independent review.
2. This hātepe includes all Gifts given and received, with the following exceptions:
 - a. Donations subject to the [Ministry of Education donation opt-in scheme](#);
 - b. Koha given or received, whether for Iwi Māori or other cultures, including Pacific communities, refer – [Koha Given and Received Hātepe Kaimahi](#); and
 - c. Te Kura contribution to student prize winner travel, refer [Travel Hātepe Kaimahi](#).
3. This hātepe applies to all Te Kura Kaimahi as defined.
4. Everyone covered by this hātepe, regardless of their role, must consistently adhere to all Te Kura policies and comply with New Zealand laws.
5. This hātepe shall not supersede or modify any conditions of employment specified in any employment agreement or contract for service.

Delegated authorities

6. Approval of Gifts must comply with the [Financial and Human Resources Delegations Governance Policy](#).

Definitions

7. In this hātepe, unless the context requires otherwise:

Term	Definition
Kaimahi	Staff member, including permanent, fixed-term, temporary, and seconded employees, as well as volunteers and contractors engaged by Te Kura, regardless of whether they work full-time, part-time, or casually.

Term	Definition
Kāinga	Te Kura cost centre.
Kāinga Manager	Cost Centre Manager, who has delegated financial and/or human resources authority and who is at least one level higher than the person requesting reimbursement or approval.
Gift	Means a reward, gratuity, Hospitality, prize, bequest, donation, unconditional grant, or other consideration beyond remuneration and reimbursement. It may take the form of a tangible object but might also be in the form of a benefit, for example privileged access to goods or services.
Hospitality	Means travel, catering, or entertainment, for example, a meal, accommodation, or free use of a corporate box at a sporting event.
Prohibited Gift	The following items are classified as Prohibited Gifts: <ul style="list-style-type: none"> • Alcohol: any form of alcoholic beverage, except when received from a parent or caregiver of ākongā in accordance with this hātepe. • Cash and cash equivalents: this includes cash, gift vouchers¹, or any other gifts that can be converted into cash or cash equivalents. • Gifts for goods or services: Gifts provided in exchange for goods or services. • Conditional Gifts: any gift that requires the recipient to fulfil specific conditions to receive it. • Non-compliant Gifts: Gifts that do not align with the requirements of the Procurement Hātepe Kaimahi.
Total Cost	The actual cost, or reasonable estimate of the value of the Gift. Where the actual cost is unknown and a reasonable estimate of the value cannot be made, the Senior Financial Accountant will agree a Total Cost for the purposes of this hātepe. It is not acceptable for Gift transactions to be structured in such a way as to attempt to avoid the financial limits set out in this hātepe. The Total Cost includes all Gifts received from, or to, the same individual or entity in a 12-month period.
Frequently used terms, including Te Reo Māori, can be found here .	

Procedure

Objectives

8. This hātepe ensures that all Gifts given or received do not compromise the integrity of Kaimahi, Te Kura, or the public service.
9. Any gift must be appropriate to the context, moderate, and conservative. We must demonstrate that any approvals were made with probity and integrity in mind.
10. Where practical, gifts accepted should be treated as the property of Te Kura and used for the benefit of Te Kura or ākongā.

¹ A Gift voucher provided for ākongā curriculum materials or reimbursement of actual costs incurred by a volunteer is not a Gift or Prohibited Gift.

11. Gifts are considered sensitive expenditure. This hātepe aligns with the principles and guidelines outlined in the Office of the Auditor-General's [Controlling sensitive expenditure: Guide for public organisations](#) and should be read in conjunction with the [Sensitive Expenditure Hātepe Kaimahi](#).

What must you consider

12. The spending of public money requires a high degree of transparency and financial prudence, considering public expectations and perceptions of appropriateness.
13. If accepting a Gift would be inconsistent with any of the following principles, then the gift should be declined:
- Kaimahi must not accept or give Gifts that would, or might reasonably be seen to, compromise their integrity, or create a conflict of interest.
 - Kaimahi must always be aware of the public perception that can result from their accepting Gifts and must never solicit favours for themselves or others.
 - Gifts should be declined unless they are of nominal value and comply with Te Kura policies.
 - Timing and frequency are relevant; offers of Gifts, even if of limited value, may raise concerns if made repeatedly or at times when they could influence decisions.
14. If in doubt about whether to accept a gift or hospitality, consult your manager.

Gifts from Te Kura to Kaimahi

15. Gifts may be given to Kaimahi in the following circumstances (refer to [Sensitive Expenditure Guidance to Kaimahi](#) for specific expectations):
- To acknowledge significant contributions and years of service.
 - Farewells and retirements for Kaimahi.
 - Following the death of a close family member.
 - In response to serious illness or accident.
16. Gifts must be moderate, appropriate for the occasion, and not classified as a Prohibited Gift.
17. Only one gift should be purchased per occasion, arranged by the Kāinga Manager of the recipient.
18. Expenditure must be pre-approved in accordance with the [Sensitive Expenditure Hātepe Kaimahi](#) and the [Financial and Human Resources Delegations Governance Policy](#), and recorded in accordance with the [\[Koha and Gifts Register\]](#) requirements.
19. Gifts for personal celebrations (such as births, engagements, weddings, and birthdays) will not be funded by the Te Kura.

Gifts from Te Kura to external parties

20. Gifts may be given to external parties under the following conditions:
- To acknowledge and thank individuals or entities for their unpaid contributions to the Te Kura.
 - At meetings, events, or ceremonies where gift-giving is appropriate, and the Gift, whether for Iwi Māori or other cultures, including Pacific communities is covered by the [Koha Given and Received Hātepe Kaimahi](#).
21. Gifts must be moderate, appropriate for the occasion, and not classified as a Prohibited Gift.
22. Only one gift should be purchased per occasion, arranged by the manager responsible for the relationship.

23. Expenditure must be pre-approved in accordance with the [Sensitive Expenditure Hātepe Kaimahi](#) and recorded in accordance with the [\[Koha and Gifts Register\]](#) requirements.

Gifts from external parties to Kaimahi

24. Any Gift offered or given to Kaimahi due to their employment, position, or role at the Te Kura should be declined, with limited exceptions.

25. Gifts may be accepted (limited exceptions) only if the following conditions are met:

- a. The gift is not classified as a Prohibited Gift.
- b. The total actual or estimated value is equal to or less than \$75.00².
- c. The recipient does not receive or could be perceived to receive any significant personal benefit.
- d. All relevant Te Kura policies have been complied with.
- e. The Gift falls into one or more of the following categories:
 - i. Openly distributed Gifts: Items that are widely distributed by suppliers or other parties, such as branded pens, stationery, and calendars;
 - ii. Perishable items: such as flowers, or food when shared amongst the recipient's wāhanga or immediate team;
 - iii. Random prizes: Spot prizes, raffles, and other prizes awarded based on chance;
 - iv. Business-related Hospitality: Gifts of Hospitality or entertainment that have a clear business purpose and are necessary to advance the aims of Te Kura or benefit ākongā; and/or
 - v. Gifts from ākongā or their whānau.

26. Te Kura discourages parents and caregivers of ākongā from offering alcoholic beverages as gifts to Kaimahi. However, we acknowledge that this may occasionally happen. Kaimahi may accept such gifts only if they comply with the conditions outlined in this hātepe.

27. Gifts must be recorded in accordance with the [\[Koha and Gifts Register\]](#) requirements.

Other Gifts

28. All gifts not previously described, including, but not limited to, bequests, unconditional grants, and property received or offered by a third party must be reviewed by the Manager, Finance. This review will assess compliance with legislative, regulatory, and government rules, as well as policy obligations, prior to approval.

29. Decisions to accept or decline a Gift must consider the Manager, Finance's review and comply with the [Financial and Human Resources Delegations Governance Policy](#).

30. Gifts must be recorded in accordance with the [\[Koha and Gifts Register\]](#) requirements.

Where refusing a Gift would cause significant offence

31. If refusing a Gift, including a Prohibited Gift, would cause significant offence to international, cultural, or other dignitaries, the Chief Executive or Chairperson, on behalf of the Board of Trustees, may accept the Gift.

32. The Chief Executive or Chairperson must balance the potential impact on the integrity of Te Kura and the public service against any potential offence to the Gift giver. They must also consider compliance with legislative, regulatory, and government rules, as well as policy obligations, prior to approval.

² Including Goods and Services Tax

33. Such gifts immediately become the property of Te Kura and must be recorded in accordance with the [\[Koha and Gifts Register\]](#) requirements.

Koha and Gift Register

34. All Gifts given or received, with a value of \$50 or more, must be recorded in the Koha and Gift Register by the Kāinga Manager of the recipient.

35. If Gifts are given to, or received from, the same individual or third party in a calendar year where the Total Cost of the Gifts is \$50 or more, then each gift must be recorded.

36. Declined offers of Gifts are not recorded in the register.

Conflict of interest

37. A conflict of interest occurs when a Kaimahi has a private or personal interest that could benefit, or seem to benefit, from their professional decisions or actions within Te Kura.

38. If you become aware of a potential conflict of interest, you must report it following the procedures outlined in the [\[Conflict of Interest Hātepe Kaimahi\]](#).

Fraud

39. If you suspect that a fraudulent act may be occurring or may have occurred, you must report this immediately in accordance with the [Fraud Reporting & Investigation Hātepe Kaimahi](#).

Compliance

40. Breaches of this hātepe may be treated as a performance issue, misconduct, or serious misconduct and will be managed in accordance with the [Te Kura Kaimahi Code of Conduct](#) and the relevant employment agreement.

Key accountabilities and responsibilities

Role	Description of responsibility
Chief Executive	Responsible for: <ul style="list-style-type: none"> approval of this hātepe. Te Kura meeting its obligations under this hātepe. ensuring any breaches of this hātepe have been addressed.
Chief Advisor, Strategy	Responsible for: <ul style="list-style-type: none"> ensuring the owners of this hātepe regularly review and meet Te Kura’s current standards.
Deputy Chief Executives (DCEs)	Responsible for: <ul style="list-style-type: none"> embedding this hātepe in their wāhanga. ensuring their wāhanga are compliant with this hātepe.
Hātepe Kaimahi Owner	Responsible for: <ul style="list-style-type: none"> ensuring the hātepe is working effectively through regular monitoring and reporting of compliance with the hātepe. ensuring Kaimahi have had the opportunity to receive training on this hātepe, where required. ensuring any breaches of this hātepe have been addressed.

Role	Description of responsibility
Kāinga Managers	Responsible for supporting Kaimahi and ensuring that any proposed expenditure, decision, or activity within their area of responsibility: <ul style="list-style-type: none"> • includes a rigorous approach to the management of operational, financial and human resources. • is reasonable, appropriate, justified, and can withstand public scrutiny. • complies with the Code of Conduct, all relevant Te Kura policies, and the Financial and Human Resources Delegations Governance Policy. • stays within the available budget, whenever financial approval is necessary. • is documented correctly, with relevant supporting materials provided.
All Kaimahi	Responsible for: <ul style="list-style-type: none"> • complying with the Code of Conduct and all relevant Te Kura policies. • reporting any non-compliance with this hātepe to their manager.

Monitoring and assurance

41. The Hātepe Kaimahi Owner has the overall responsibility for monitoring the hātepe for effectiveness and compliance.

Measures of success

42. The hātepe will be considered effective if:

- a. Hātepe users' feedback on appropriateness and ease of application is positive.
- b. Reporting is complete and accurate.
- c. There are no breaches of the hātepe, or if there are breaches, they are dealt with in a timely and appropriate manner.

Compliance management

43. Compliance management tools and processes will be used to ensure compliance with this hātepe. The tools and processes may include:

- a. Monitoring of compliance with required processes, procedures or guidelines as set out in this hātepe and related procedures.
- b. Spot checks conducted by the Hātepe Kaimahi Owner on a regular basis to ensure compliance.
- c. Key messages will be provided to the business where spot checks have identified non-compliance.
- d. Tools such as checklists or online modules to help inform Kaimahi of their relevant obligations.

Reporting and information

44. The Hātepe Kaimahi Owner will report to the Risk Assurance Committee in accordance with the annual assurance plan.

Further support and guidance

45. Additional information that supports this hātepe can be found in:

- a. [Code of Conduct \(Kaimahi\)](#)
- b. [Conflict of Interest Governance Policy](#)
- c. [\[Conflict of Interest Hātepe Kaimahi\]](#)
- d. [Expenses, Allowances, & Reimbursements Hātepe Kaimahi](#)
- e. [Financial and Human Resources Delegations Governance Policy](#)
- f. [Fraud Prevention and Detection Governance Policy](#)
- g. [Fraud Reporting and Investigation Hātepe Kaimahi](#)
- h. [Koha Given and Received Hātepe Kaimahi](#)
- i. [Policy Framework Governance Policy](#)
- j. [Procurement Hātepe Kaimahi](#)
- k. [Purchase Card Hātepe Kaimahi](#)
- l. [Sensitive Expenditure Hātepe Kaimahi](#)
- m. [Sensitive Expenditure Guidance to Kaimahi](#)
- n. [Te Tiriti o Waitangi Governance Policy](#)
- o. [Travel Hātepe Kaimahi](#)
- p. [Controlling sensitive expenditure: Guide for public organisations](#) (Controller and Auditor General)
- q. [Guidance on koha, gifts, benefits, and Hospitality](#) (Te Kawa Mataaho Public Service Commission)
- r. [Government Procurement Rules](#) (Ministry of Business, Innovation, & Employment)
- s. [Crown Entities Act 2004](#)
- t. [Education and Training Act 2020](#)
- u. [Education \(School Boards\) Regulations 2020](#)
- v. [Public Records Act 2005](#).

Approved by Te Rina Leonard, Chief Executive, Te Aho o Te Kura Pounamu