

## 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

## KOHA GIVEN AND RECEIVED

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Who are these procedures for	: All kaimahi

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

### Scope and purpose

1. This hātepe provides guidance for offering Koha in accordance with tikanga Māori. It ensures that Te Aho o Te Kura Pounamu (Te Kura), as manuhiri, present appropriate Koha that reflects the mana of the kaupapa and its recipients.
2. This hātepe also extends to gifts offered to reflect and recognise the cultural protocols of cultures other than Iwi Māori. Where Te Kura as visitors and guests will present an appropriate Koha befitting the occasion and mana of the recipients, for example a meaalofa to Pacific communities and/or hosts.
3. The offering of Koha is intended to nurture relationships with Iwi Māori and other cultural groups. As these relationships grow stronger, they enhance the mana of Te Kura.
4. The giving of Koha is 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 [Sensitive Expenditure Hātepe Kaimahi](#).
5. This hātepe also provides guidance about Koha received by Te Kura or Kaimahi.
6. This hātepe applies to all Te Kura Kaimahi as defined.
7. Everyone covered by this hātepe, regardless of their role, must consistently adhere to all Te Kura policies and comply with New Zealand laws.

### Delegated authorities

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

## Definitions

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

Term	Definition
<b>Kaimahi</b>	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.
<b>Kāinga</b>	Te Kura cost centre.
<b>Kāinga Manager</b>	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.
<b>Koha</b>	An unconditional gift, a gesture of goodwill and good faith and in contemporary practice is often given in the form of money. (also see <a href="#">Te Aka   Māori Dictionary</a> for further definition).
<b>Mana</b>	Prestige, authority, control, power, influence, status, spiritual power, charisma - mana is a supernatural force in a person, place or object. (See <a href="#">Te Aka   Māori Dictionary</a> for further definition).
<b>Manuhiri</b>	Visitor or guest.
<b>Meaalofa</b>	Gift (Samoan).

Frequently used terms, including Te Reo Māori, can be found [here](#).

## Procedure

### Objectives

10. Koha traditionally refers to a gift, offering, or contribution given out of respect, gratitude, or reciprocity. It embodies values such as manaakitanga (hospitality, kindness, generosity) and whanaungatanga (relationships, connections).
11. This hātepe provides guidance to ensure that any Koha offered on behalf of Te Kura reflects the mana of the kaupapa, occasion, and its recipients.
12. As Te Kura is accountable for spending public funds, all expenditure, including Koha, are subject to parliamentary and public scrutiny. It is essential to demonstrate that spending has been conducted with integrity and financial prudence. Doing so supports trust and confidence in the delivery of our mahi.

### What must you consider

13. The spending of public money requires a high degree of transparency and financial prudence, reflecting public expectations and perception of appropriateness.
14. Koha invokes the concept of reciprocity and is an unconditional gift, a gesture of goodwill and good faith. For Iwi Māori Koha is an integral aspect of tikanga Māori, and is also important for other cultures, for example the cultural practices of different Pacific cultures.
15. Koha is not given in exchange for goods or services, it is not stipulated by the recipient nor is there any expectation to receive it. Instead, it is a measure of respect and acknowledgement of the mana of the recipient.
16. Payments in exchange for goods and services, or those involving an obligation or expectation, should be processed through the normal invoice payment procedures, not as Koha.

17. Refer to **Appendix B: Guidance on which payments are considered Koha**, versus invoice-based services. If your Koha payment is not included in **Appendix B**, or if you are in doubt, email [accounts@tekura.school.nz](mailto:accounts@tekura.school.nz).

## When is it appropriate to give Koha

18. 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 event and cultural practises of communities and cultures.
19. 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 and maintain Te Kura relationships with Iwi Māori and/or other cultures.
20. 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.

## Requesting Koha

21. There should only be one Koha given per occasion from Te Kura. If there is more than one Kaimahi representing Te Kura, then prior coordination of the Koha must be organised.
22. Requests for Koha are to be made via the Koha Request Form which should clearly state the kaupapa, location, date, amount, and the Kaimahi responsible for giving the Koha.
23. Once approved, Koha must be recorded in the Koha and Gifts Register.

## Pre-approval of Koha

24. Koha must be endorsed by the Kāinga Manager and pre-approved by the Chief Executive or Board of Trustee Chairperson in accordance with the [Financial and Human Resources Delegations Governance Policy](#).

## Exceptions to Koha pre-approval

25. In exceptional circumstances, there may not be time to seek pre-approval and/or arrange the payment for Koha, such as when a Minister visits a local Iwi and Koha is given at short notice at the Minister's request.
26. In these types of exceptional circumstances Koha is permitted to be given without prior approval. If Koha is made without pre-approval, approval must be sought as soon as practical and include the full reasons for not seeking pre-approval through the Koha Request Form.

## Payment of Koha

27. The preferred method of payment for Koha is by Electronic Funds Transfer (EFT) paid directly into the recipients' bank account with an accompanying letter to be presented at the appropriate time at the hui or occasion. Approved Koha EFT requests will be processed by the Finance team and should be submitted five working days before the hui or occasion.
28. However, Koha may be given in cash in exceptional circumstances, these must be included in the request to pre-approve the Koha.
29. Koha may only be paid to an organisation, including Iwi, hapū and marae. Koha may not be paid to individuals.
30. Koha requests may be subject to review by the internal and external auditors.
31. Koha payments are not subject to GST as they are not a payment for goods and services. Neither is Koha the payment of a grant or subsidy.

## Determining the amount of Koha

32. When determining the giving of Koha, consideration should be given to the following:
  - a. the kaupapa of the hui or occasion as well as the size, venue, and host;
  - b. the duration and frequency of occasion;
  - c. the number of Kaimahi attending the hui or occasion.
33. It may also be appropriate to vary the Koha depending on the seniority of Te Kura representative.
34. Refer to **Appendix A** for guidance on the appropriate amount to be given for each hui or occasion.

## Personal Koha

35. Where Kaimahi feel it is appropriate to give a personal Koha as an expression of their individual contribution to the occasion, they are not discouraged to do so. However, Te Kura will not provide reimbursement in these instances.
36. Any personal Koha should be given by the individual and not as a part of any Koha given by Te Kura.

## Receiving Koha

37. There may be occasions when a Koha is offered to Te Kura or Kaimahi. Such gestures should always be accepted with respect and gratitude, honouring the giver and the cultural connection it represents.
38. Any Koha received with a value of \$50 or more, must be approved by the Chief Executive using the [Koha & Gift Notification Form](#) and recorded in the Koha and Gift Register, noted as a Koha received.
39. Guidance from the [Office of the Auditor-General](#) states that cash gifts (whether in cash or through an EFT) are unacceptable in any circumstances and this extends to Kaimahi receiving cash Koha.
40. Kaimahi are not entitled to receive Koha payments from Te Kura for their involvement in ceremonies and events as part of fulfilling their duties.
41. The Chief Executive may determine that the Koha must be declined or that the Koha relates to Te Kura as an organisation rather than individual Kaimahi.

## Koha and Gift Register

42. All Koha given or received, must be recorded in the Koha and Gift Register by the Kāinga Manager of the recipient.
43. Declined offers of Koha are not recorded in the Koha and Gift Register.

## Conflict of interest

44. 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.
45. 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

46. 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

47. 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
<b>Chief Executive</b>	Responsible for: <ul style="list-style-type: none"><li>• approval of this hātepe.</li><li>• Te Kura meeting its obligations under this hātepe.</li><li>• ensuring any breaches of this hātepe have been addressed.</li></ul>
<b>Chief Advisor, Strategy</b>	Responsible for: <ul style="list-style-type: none"><li>• ensuring the owners of this hātepe regularly review and meet Te Kura's current standards.</li></ul>
<b>Deputy Chief Executives (DCEs)</b>	Responsible for: <ul style="list-style-type: none"><li>• embedding this hātepe in their wāhanga.</li><li>• ensuring their wāhanga are compliant with this hātepe.</li></ul>
<b>Hātepe Kāimahi Owner</b>	Responsible for: <ul style="list-style-type: none"><li>• ensuring the hātepe is working effectively through regular monitoring and reporting of compliance with the hātepe.</li><li>• ensuring Kaimahi have had the opportunity to receive training on this hātepe, where required.</li><li>• ensuring any breaches of this hātepe have been addressed.</li></ul>
<b>Cultural Advisor</b>	Responsible for: <ul style="list-style-type: none"><li>• ensuring the cultural integrity of tikanga Māori as described within this Koha Hātepe is upheld.</li><li>• providing cultural leadership and guidance to the organisation on Koha.</li><li>• ensuring a high degree of equitable balance of this Hātepe and payment amounts.</li><li>• providing cultural affirmation/approval for all Koha applications.</li></ul>
<b>Kāinga Managers</b>	Responsible for supporting Kaimahi and ensuring that any proposed expenditure, decision, or activity within their area of responsibility: <ul style="list-style-type: none"><li>• includes a rigorous approach to the management of operational, financial and human resources.</li><li>• is reasonable, appropriate, justified, and can withstand public scrutiny.</li><li>• complies with the Code of Conduct, all relevant Te Kura policies, and the <a href="#">Financial and Human Resources Delegations Governance Policy</a>.</li><li>• stays within the available budget, whenever financial approval is necessary.</li></ul>

Role	Description of responsibility
	<ul style="list-style-type: none"> <li>is documented correctly, with relevant supporting materials provided.</li> </ul>
All Kaimahi	Responsible for: <ul style="list-style-type: none"> <li>complying with the Code of Conduct and all relevant Te Kura policies.</li> <li>reporting any non-compliance with this hātepe to their manager.</li> </ul>

## Monitoring and assurance

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

### Measures of success

49. The hātepe will be considered effective if:

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

### Compliance management

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

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

### Reporting and information

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

## Further support and guidance

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

- [Code of Conduct \(Kaimahi\)](#)
- [Conflict of Interest Governance Policy](#)
- [\[Conflict of Interest Hātepe Kaimahi\]](#)
- [Expenses, Allowances, & Reimbursements Hātepe Kaimahi](#)
- [Financial and Human Resources Delegations Governance Policy](#)
- [Fraud Prevention and Detection Governance Policy](#)
- [Fraud Reporting and Investigation Hātepe Kaimahi](#)
- [Gifts Given and Received Hātepe Kaimahi](#)
- [Policy Framework Governance Policy](#)

- j. [Procurement Hātepe Kaimahi](#)
- k. [Protected Disclosure Hātepe Kaimahi](#)
- l. [Purchase Card Hātepe Kaimahi](#)
- m. [Sensitive Expenditure Hātepe Kaimahi](#)
- n. [Controlling sensitive expenditure: Guide for public organisations](#) (Controller and Auditor General)
- o. [Government Procurement Rules](#) (Ministry of Business, Innovation, & Employment)
- p. [Guidance on koha, gifts, benefits, and hospitality](#) (Te Kawa Mataaho Public Service Commission)
- q. [Ngā utu me ngā Koha I te hapori Māori IR 382](#) (Inland Revenue)
- r. [Payments and gifts in the Māori community IR 278](#) (Inland Revenue)
- s. [Crown Entities Act 2004](#)
- t. [Education and Training Act 2020](#)
- u. [Education \(School Boards\) Regulations 2020](#)
- v. [Protected Disclosures \(Protection of Whistleblowers\) Act 2022](#)
- w. [Public Records Act 2005](#).

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

## Appendix A: Guidance for Koha dollar values and approvals

Range	Nature	Who can endorse
\$50-\$100	<p>Appropriate for:</p> <ul style="list-style-type: none"> <li>attending a work-related hui or other cultural event on the marae or iwi office when the ope is small [(approx. 10 people or less)]</li> <li>attending hui higher end of the range</li> <li>sponsoring hui lower end of the range.</li> </ul>	Tier 3 and above
\$100-\$150	<p>Appropriate for:</p> <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 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></li> </ul>	Tier 3 and above
\$150-\$200	<p>Appropriate for:</p> <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 is larger. [(approx. 21 people or more)]</li> <li>attending or acknowledging the tangihanga of a past Te Kura Kaimahi, or that of a Kaimahi's immediate family.</li> </ul>	Tier 2 and above
<p>In the event of a whānau bereavement, serious illness, long term hospital stay, or accident refer to the Sensitive Expenditure Guidance to Kaimahi.</p>		
<p>Note: The above amounts are indicative only but reflect current practice. For any hui or occasion which a Minister or Associate Minister attends, the related Minister's office will advise how much is required.</p>		
<p>For events of national significance (including the tangihanga of a prominent person) or the tangihanga of a person who was either employed or recently employed by Te Kura at the time of their passing, the amount of Koha offered is at the discretion of the Board Chairperson or Chief Executive.</p>		



## Appendix B: Guidance on what payments is considered Koha

Scenario	Is this Koha?	Account Code
Visits to a marae, including overnight stays, by Te Kura Kaimahi at no charge by the marae. A Koha is given to recognise the marae's hospitality towards Te Kura Kaimahi.	<b>Yes</b>	24570
Money is given to the bereaved family and/or the marae committee at a tangihanga.	<b>Yes</b>	
Events such as a workshop held on a marae where the marae charges per day or per attendee.	<b>No</b> This is an expense as a service has been provided. It should be coded to an appropriate expense code, for example Professional Development and a valid supplier invoice is required.	N/a
In the example above, in addition to the expenses paid, a Koha is given. This is independent of what the marae has charged and is given to recognise Te Kura's relationship with the marae.	<b>Yes</b> The amount given voluntarily to the marae is a Koha.	24570
Payments made to members of the local iwi for services such as rituals, blessings, and unveilings.	<b>It depends</b> If a service is being provided (e.g. blessing or talk) but this is being given voluntarily, a Koha may be given to reflect the mana of the occasion.  However, if we have procured a service, this is not Koha and should be coded to an appropriate expense code, for example Cultural Services and a valid supplier invoice is required.	Check with Finance
Payments (including expense reimbursements) made to kaumātua (i.e. kuia and koroua) for attending pōwhiri, or tangihanga representing Te Kura.		Check with Finance
Payments (including expense reimbursements) made to kaumātua for giving talks to Kaimahi of Māori culture and values.		Check with Finance
Payments (including expense reimbursements) made to kaumātua for time spent on interview panels providing advice to management and for supporting Te Kura initiatives.		Check with Finance
Pacific community related payments where there is an exchange of services for example a payment for leis or a payment made to a Reverend for a blessing.	<b>It depends</b> If a service is being provided (e.g. lei or blessing) but this is being given voluntarily, a Koha may be given to reflect the mana of the occasion.	Check with Finance