



New Plymouth Girls' High School
Te Kura Taitamawāhine o Puke Ariki

4.5 KOHA AND GIFT POLICY

Outcome statement

New Plymouth Girls' High School Board has a responsibility to ensure the giving and receiving of gifts / koha is accounted for correctly. The purpose of this policy is to describe how New Plymouth Girls' High School manages this.

Scope

The policies apply to:

- Koha and gifts that are given in the name of New Plymouth Girls' High School
- Gifts and koha that are received by the New Plymouth Girls' High School and personnel, including Board members.

This policy does not include gifts that may be offered to teachers at the end of a school year as a thank you for their work during the year, however those gifts, if over \$50, should be declared to the Principal for recording.

Definitions

Gift. A token of recognition of something provided (including hospitality), without any obligation for recipient to provide something in return.

Koha. A gift, a token, or a contribution given on appropriate occasions made in the context of Māori tikanga, without any obligation for that recipient to provide something in return.

Delegations

The Principal has the delegated responsibility to manage the offering of koha on behalf of the School in line with this policy.

Where a koha or gift would exceed the general terms and principles of the policy, the Principal will require approval from the Chair of the Board, or their delegate.

Overarching Principles

New Plymouth Girls' High School has obligations to safeguard and use its resources in a responsible manner. In doing so the School's personnel must safeguard against actual or perceived conflicts of interest regarding the use of those resources. Due to the personal nature of gifts and the risk of perceived or actual personal benefit to the staff member giving the koha or receiving the gift, the transaction is defined as a 'sensitive' expenditure type.

New Plymouth Girls' High School expects all personnel involved in giving or receiving on behalf of the School, gifts or koha:

1. to do so only for school purposes.
2. to exercise prudence and professionalism.
3. not to derive personal financial gain.
4. to act impartially.
5. to ensure the gift received or koha given is moderate and conservative in the context of the given situation.

The nature of the relationship that schools build with their school community – students and whānau does result in gifts being given as 'tokens' for the relationship that the school has developed with the child. This policy does not stop this genuine practice from occurring but does affirm the line between token gifts of appreciation and those that may compromise the recipient. This line is not easily defined but, as a general rule, personnel must not give or accept a gift or koha if it could be perceived by a reasonable person as an inducement or reward that might impact on the School's reputation or the behaviour of the person receiving the gift.

The conduct expected for all teaching personnel is set out in The Teaching Council Code of Professional Responsibility (refer to section 485 Code of Conduct of the Education and Training Act 2020).

Expectations and limitations

Giving Gifts

The giving of a gift should be linked to the business of the school.

The cost of a gift should be reasonable and appropriately reflect the benefit received. Gifts should be purchased following the school's normal purchase procedures.

If the gift is to be given during international travel, the staff member should receive authorisation for the value of the intended koha/gift prior to departure. If the need to purchase a gift arises during the trip, the cost should be reasonable, and a full record of the gift must be provided to the school upon return.

Giving Koha

The offering of a koha should be linked to the business of the school.

The value of the koha should reflect the status, mana, and nature of the situation where it is offered. In cases of uncertainty, guidance shall be sought from the host body or as appropriate.

A financial record shall be kept of koha given including a description of the value, the purpose, and the recipients. This is in accordance with the school's routine financial practices.

The process for obtaining cash koha is as per the process set out in the school's financial policy.

Situations where the offering of a gift or koha is appropriate:

Bereavement or Serious Illness. A gift of flowers or similar to acknowledge a serious illness bereavement significant to someone with whom the school has a close relationship may be made.

Education Visits or Cultural Event. Attendance at a marae or other identifiable cultural locations for education or cultural purposes may require the school to pay a koha in line with the accepted tikanga of the hosting group or the venue.

Farewell (internal). A modest contribution of funds to subsidise staff contributions, may be made towards a farewell gift, commensurate with the staff member's length of service and role.

Farewell (external). Where a school representative is invited to farewell a significant person external to the school, a gift may be offered, or a contribution to a gift may be appropriate.

Pōwhiri or Tangihanga. Where a school representative is attending a pōwhiri or tangihanga in an official capacity, the offering of a koha in line with the accepted tikanga is appropriate.

Approval for the offering of gifts and koha

Authority is to be sought from a member of the senior leadership team prior to the purchase of the gift or giving of koha.

Value of gifts and koha

The value of the offering should relate to each circumstance.

A gift or koha to an individual should not exceed \$50. Where it is identified that a gift or koha of a higher value is appropriate, this should be approved by the Principal.

Receiving Gifts or koha

Gifts or koha should not be accepted if there is any concern that their acceptance could be interpreted by others as an inducement or reward that might place the person under an obligation.

Where gifts or koha received are small and valued at not more than \$50, the recipient may keep the gift or koha and is not required to notify the school of it. Gifts or koha which are larger and more valuable (more than \$50 in value) must be handed to the Principal pending a ruling by the Senior Leadership Team as to whether the item is for school use, or the recipient may keep it.

If the gift arises directly from the staff member's role as an employee of the Board, then the gift must be declared to the Principal and will remain the property of the Board.

Monitoring

All gifts and koha greater than \$50, given or received, shall be disclosed to the Principal or their nominee.

The Principal or their nominee shall be responsible for the maintenance of a Gift and Koha register. The register should include a description of the value of gift or koha, the purpose, and the recipients. The register should be provided to the Property & Finance Committee for review at least annually.

Legislative Compliance

Public Service Act 2020 Public Finance Act (1989)
Public Finance Amendment Act 1999
Education and Training Act 2020

Supporting Policies and Documentation

3.1 Personnel and 5.1 Health and Safety

Reviewed: February 2026	Next review: February 2029
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