



**WAIKATO DIOCESAN
School for Girls**

Koha

NAG 4 – Finance & Property Appendix to Policy # 4.1

Purpose

Waikato Diocesan School for Girl's (the School) gives and receives gifts and tributes from time to time. In Te Reo this is referred to as koha. The School recognises that processes and practices of Tikanga Maori may be relevant when providing koha.

Background

Hui (cultural gatherings) are an important part of Maori society. Tangi take precedence over all other hui. When death occurs in the district, other gatherings are interrupted or cancelled so that the body may lie in the Marae.

In historical Maori society (pre-1830) koha was a matter of custom, and took the form of kumara, fish, preserved birds, eels, or any other foods gathered from land or sea in local areas. In contemporary society most koha is in the form of money, but can be in the form of goods or services.

The giving of gifts is also a Christian tradition, and one of the main reasons gifts are given at Christmas is to remind us of the gifts given to Jesus by the three Wise Men, and God's gift to humanity, in His Son, Jesus.

Definition of koha

1. Koha is a gift or tribute as a gesture of goodwill.
2. Koha may take the form of cash, goods, or services given or received. Koha: -
 - may be offered to external person(s) or non-profit community groups who provide voluntary support or service;
 - koha will not be paid in lieu of remuneration; and
 - koha may be received by the School when it provides a voluntary service to an external person or organisation.

Determining Koha

All koha must be approved by the Principal or Commercial Manager prior to the gifting of the koha.

The Commercial Manager has the discretion to refer any decision relating to Koha or gifts to the Principal.

Any Koha which the Principal is to give is at the Principal's discretion taking into account this policy.

1. Procedure for determining the School's representation at Maori cultural gatherings (i.e. tangi, hui, etc.):
 - 1.1 It is acknowledged that when the School is engaging with a Maori cultural gathering Maori processes and practices, namely Tikanga Maori, are to be respected. Where staff attend a Maori cultural gathering representing the School, the School will provide koha or a contribution towards koha if there are other organisations at the gathering. Therefore:
 - 1.1.1 The first point to consider is whether staff will attend the Maori cultural gathering in a personal capacity or whether they will attend as formal representative of the School.
 - 1.1.2 If there is an issue in determining mana or standing of the Maori cultural gathering, advice should be sought by the Principal or Commercial Manager from the Pou Maatanga Maori, Deputy Principal Reporting, or the HOD Kaupapa Maori to assist in determining the mana or standing of the Maori cultural gathering.
 - 1.1.3 If it is deemed by the Principal or Commercial Manager that attendance of the Maori cultural gathering will be in a personal capacity, then any koha will be the responsibility of the staff member(s) concerned.
 - 1.1.4 When determining the value of the koha, notification should be made by the staff member(s) requesting attendance at the Maori cultural gathering to the Principal, Commercial Manager and HOD Kaupapa Maori where possible, before attending the cultural gathering. The staff member(s) will also provide the Principal, Commercial Manager and HOD Kaupapa Maori with details of the purpose of the gathering (kaupapa, mate – deceased person, etc). In particular, advice will be sought: -
 - on the importance of the event to the School;
 - in relation to tangi:
 - the deceased having mana (wisdom, importance); and/or
 - significance and/or prominence within the community; and/or
 - prominence and/or standing in the local or national tertiary sector; and/or
 - association with the School.
 - 1.1.5 If the School is to be formally represented, consideration will be given to the level of staff who attend. In some cases, attendance by members of the Senior Leadership Team will be required. The number of attendees and required seniority needs to be considered as this can be, in and of itself, koha of time, which has a value. If there is difficulty in determining the level of representation, the relevant Manager/Supervisor should contact the Deputy Principal Reporting and/or HOD Kaupapa Maori to assist in deciding this.
 - 1.1.6 When formally represented, the School may, in addition to representation provide additional koha. If there is a good to be gifted, the School will record the value of the acquisition and, if it is cash or a voucher, the School will record the amount. The Deputy Principal Reporting and/or HOD Kaupapa Maori will provide advice to the Principal or Commercial Manager on the additional koha for them to make a decision.
2. Koha outside of the context of Tikanga Maori:
 - 2.1 Koha may be given to external non-profit community groups and individuals in certain circumstances. These circumstances may include: -

- acknowledging a volunteer or volunteers who have assisted the School;
- acknowledging an individual or non-profit community group in support of a conference opening; and/or
- acknowledging an individual or non-profit community group in support of the official opening and/or blessing of a new building; and/or
- where an individual or non-profit community group attends to support/lead a mihi whakatau (welcome) or poroporoaki (farewell or closing of a hui or meeting); and/or
- where prominent guests are welcomed, at the invitation of the School, by mana whenua (people of the local area) at the request of the School.

Procedure for Payment of Koha


3. Authorisation procedure for payment of koha or acquisition of a good for koha:
 - 3.1 Authorisation must be obtained from the Principal or Commercial Manager prior to payment of any koha or the acquisition of goods for koha.
 - 3.2 Notification should be made by the relevant staff member to the Principal or Commercial Manager prior to payment, of the intention to provide a koha payment. The staff member will also provide: -
 - a brief explanation of the reason for the koha payment;
 - the date of the event;
 - details of who the payment will be made to; and
 - details of the amount of the proposed koha payment.
 - 3.3 The payment for koha is subject to the approval of the Principal or Commercial Manager who will arrange for the koha to be made available by endorsing the request for the person requesting the koha to present to the Accounts Department.

Koha Received by a Staff Member or Board Member

4. Staff Members and Board Members who receive koha must declare it or, if the koha is of a material value exceeding \$250, the koha needs to be given to the School: -
 - 4.1 If koha is received by a staff member representing the School, then: -
 - this koha must be declared to the School by informing the Commercial Manager; and,
 - if over a materiality value of \$250, then this koha needs to be given to the School.
 - 4.2 If koha is offered to, or received by the Principal, then : -
 - this koha must be declared to the School by informing the Board Chairs; and,
 - if over a materiality value of \$250, then this koha needs to be given to the School.
 - 4.3 If koha is received by a board member representing the School, then: -
 - this koha must be declared to the Board Chairs; and,
 - if over a materiality value of \$250, then this koha needs to be given to the School.


4.4 If there is a business currently, or soon to be, under negotiation with the party from whom the koha is offered or received, it must be declined.

Adopted by BOT:



Signed (BOT Chairperson)
12/5/22 _____
Date

Adopted by PB:



Signed (PB Chairperson)
25.5.22. _____
Date