



25 January 2019

[REDACTED]
[REDACTED]
[REDACTED]
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Dear [REDACTED]

Thank you for your email of 23 November 2018 to the Ministry of Education requesting the following information for the 2017-2018 financial year:

1. *The total amount spent by Council on koha.*
2. *The names of all parties which received koha from Council.*
3. *The total amount spent by Council on any other donations.*
4. *The names of all parties which received a donation from Council.*

On 27 November 2018, you amended your request to the following:

1. *The total amount spent by the Ministry/ Government Department on koha.*
2. *The names of all parties which received koha from the Ministry/ Government Department.*
3. *The total amount spent by the Ministry/ Government Department on any other donations.*
4. *The names of all parties which received a donation from the Ministry/ Government Department.*

Your request has been considered under the Official Information Act 1982 (the Act). Please note, we have interpreted donations to mean gifts.

The Ministry provides koha to non-profit groups, schools, marae and iwi who have provided support and services for us, or organised activities and events Ministry staff attended.

For the 2017/18 financial year, a table with the amount of individual koha and the names of the parties to which each koha was given is attached to this letter as **Appendix A**.

For the 2017/18 financial year, a table with the amount spent by the Ministry on any other gifts and the parties to which each gift was given is attached as **Appendix B**.

Our Koha Policy, Gifts Given Policy and Sensitive Expenditure Policy ensure the giving of koha and gifts is transparent, properly authorised and open to scrutiny. For your reference, I have included the Koha Policy (attached as **Appendix C**), the Gifts Given Policy (attached as **Appendix D**) and the Sensitive Expenditure Policy (attached as **Appendix E**).

Please note, the Ministry now proactively publishes OIA responses on our website. As such, we may publish this response on our website after five working days. Your name and contact details will be removed.

Thank you again for your email. You have the right to ask an Ombudsman to review this decision. You can do this by writing to info@ombudsman.parliament.nz or Office of the Ombudsman, PO Box 10152, Wellington 6143.

Yours sincerely



Zoe Griffiths
Deputy Secretary
Business Enablement and Support

Appendix A - Koha

Recipient	Value	Reason
Ngati Whatua Orakei Whai Maia Limited	\$500	Hosting Education Summit in Auckland
Rotorua Boys High School	\$500	Recognition of Raukura Kapa Haka groups time and performance at the Prime Ministers Education Excellence Awards ceremony
Ngai Tahu	\$400	Hosting Education Summit in Christchurch
Anglican Diocese of Wellington	\$250	Blessing by Vicar General
Thorndon Schools	\$250	Oat the Goat Oti te Nanekoti Launch with Minister Martin hosted by Thorndon School
Morehu Marae Committee	\$200	Learning Support Update Hokianga hui
Pakanae Marae	\$200	Learning Support Update Hokianga hui
5 recipients	\$197	Team building koha gift baskets
5 Presenters	\$129	Visiting speakers on professional development
Te Manu Taupua Ltd	\$120	Organisation presenting at Positive Behaviour for Learning National Team Meeting
Broadwood Area School	\$100	Koha Learning Support Update Hokianga hui
Education Consultancy	\$100	Organisation presenting at Positive Behaviour for Learning-SW. Primary Intermediate Forum: Waikato
Education Consultancy	\$100	Organisation presenting at Positive Behaviour for Learning-SW. Secondary Forum: Waikato
Matihetihe Marae	\$100	Learning Support Update
Nga Hau e Wha Marae	\$100	Hosting a farewell for a long-serving Ministry Kaitakawaenga employee (19 years) who had strong links to the local iwi (over 200 people in attendance, predominantly local iwi and strong presence by kura and kohanga)
Ngati Poneke Young Maori Club	\$100	Powhiri at Pipitea Marae, Wellington
Piko Piko Kindergarten	\$100	Photos for Incredible Years Autism programmes
Rawene Primary School	\$100	Learning Support Update Hokianga hui
Salvation Army Bridge	\$100	Teaching and helping team practice motivational interventions
Te Kura Kaupapa Maor o Te Waiu o Ngati Porou	\$100	Launch project to re-orient Kura Curriculum around values and competencies.
Tangihanga	\$100	Koha on behalf of Ministry roopu
Waikato-Tainui College for Research & Development	\$100	Powhiri of the Iwi Partnering with Kahui Ako Reference Group Hui
Royal New Zealand Returned and Services Association Inc	\$90	ANZAC poppies koha for Ministry commemoration event
Omaka Marae	\$75	Visit to local Marae
Te Awhina Marae o Motueka	\$75	Team visit to local Marae
Whakatu Marae Inc	\$75	Support of the powhiri for the newly appointed Director of Education for Nelson Marlborough West Coast
Total	\$4,261	

Appendix B - Gifts

Recipient	Value	Reason
Twenty-two presenters	\$830	Sector, Ministry held at Alexandra Park (Kahui Ako workshops)
Eight presenters	\$750	Schools representations, De Lasalle, Otahuhu College telling their stories on being non-pakeha and getting an education
Various	\$623	Twenty-one guest speakers at Auckland Education Summit
Nine presenters	\$394	Engagement Forum for the Future of Auckland Education
Five presenters	\$375	Sector Ministry of Education forum-Principal Advisors Secondary Tertiary (PAST), Communities of Learning workshops
Eight presenters	\$253	Gift for Canterbury Tier 2 Forum presenters
Five presenters	\$250	Ministry staff forum.Talanoa Café
Various	\$219	Professional Learning and Development Study tour gifts
External presenters	\$219	Facilitating at Ministry staff and sector representation
Four presenters	\$200	Visiting speakers on professional development
Two presenters	\$156	Additional gifts for main presenters at Engagement Forum for the Future of Auckland Education and for any up and coming future presentations
Various	\$111	Thank you gifts re Leadership Development Centre Fellowship visits, U.K.
Guest speaker	\$106	Pasifika Forum meeting
Whangarei Primary School	\$106	Presentation to Ministry staff
Various	\$101	Vouchers visiting speakers for Incredible Years Programme
Various	\$100	Gifts for sod turning
Pupil from Western Heights High School	\$100	Artwork for the Bay of Plenty-Waiariki Secondary Schools Pasifika Speech Competition
Tamatekapua, Te Papaiouru Marae	\$100	Launch of the implementation of te Takanga o te Wa
Chair of NKai	\$100	Tangihanga of a moko
Dame	\$90	Flowers in sympathy
Trainer	\$89	Training local facilitators in two new Incredible Years programmes
Allan Robert Family	\$87	Flowers in sympathy
Principal, Te Kura Akonga o Manurewa	\$85	Flowers in sympathy
Evaluation panel judge	\$75	Thank you gift for Youth Advisory Group involvement
Meredith Connell	\$70	Thank you gift
Ministry staff member	\$65	Flowers in sympathy
Four contractors	\$57	Farewell gifts on Positive Behaviour for Learning Programme
Parents of twins in photoshoot	\$56	Photos for Incredible Years Autism programme poster
Parent	\$50	Gift for appearing in Integrated Education Data Programme video
Hokotehi Moriora Trust	\$50	Visit to marae as part of Chatham Islands Investment Strategy
Ka krero roopu	\$50	Gift for representing Ministry manuhiri for a powhiri sponsored by the Ministry for Pasifika speech competitions
Various	\$40	Vouchers visiting speakers for Incredible Years Programme
Various	\$35	Leaving gifts for Intensive Wraparound Service team
Guest speaker	\$33	Australian Institute of Aboriginal and Torres Strait Islander Studies
Visiting specialist	\$31	Gift for Hanen trainer from Canada - tea towel and card
Wilson School principal	\$30	Plant
Family Day presenters	\$27	Earrings and necklace-thank you
Various	\$26	Gift for school staff who appeared in Student Information Sharing Initiative video
Various	\$21	Art drawing book and pens to support strength and use as calming tool for a child (through the Intensive Wraparound Service)
Speaker at Cluster meeting	\$20	Book voucher
Presenter	\$20	Team Training Day
Visiting Deputy Principal	\$20	Gift card for speaking on essential feature 5 of framework
Participant	\$18	Incredible Years Teacher programme
Various	\$17	Gift of pencil case and crayons for Tapetas start at kura on Monday
Various	\$15	Chocolates to thank school for their efforts
Various	\$15	School staff who appeared in Student Information Sharing Initiative video
Various	\$15	Teachers presenting at Positive Behaviour for Learning meeting
Client	\$13	Close of therapy gift
Various	\$10	Rewards for Intensive Wraparound Service students
Visiting specialist	\$10	Principal guest speaker for beginning therapist regional session on 'working in schools'.
Various	\$10	Prizes Incredible Years
Total	\$6,343	

Appendix C

Koha policy

Purpose

This policy provides information on the giving of koha by the Ministry of Education.

Organisational scope

This policy applies to all staff of the ministry and contractors when representing the ministry.

Guidelines

Read about Koha in former times, and the guidelines about Koha payments including the process; How to pay koha on behalf of the Ministry of Education.

Definitions

Approving manager

The approving manager is the immediate manager of the highest ranked person attending the marae, unless that person is deputy secretary/group manager or Secretary for Education where another deputy secretary/group manager is deemed to be the approving manager.

Koha

Koha is an unconditional gift, a thought, a token, a contribution. It should be understood in terms of its inherent values and accepted in its own right as an integral part of tikanga Māori, in the context of its spiritual and intellectual bond to mana Māori. The term koha is also used by Pasifika peoples and the same definition applies.

Policy principles

The following principles apply:

- It is not appropriate for individual Ministry of Education representatives to bear the cost of koha when they are giving koha on behalf of the ministry and are attending marae in the execution of their duties.
- Any koha given on behalf of the ministry should be reflective of the occasion and moreover reflect the mana of the ministry in its relations with iwi.
- Where an individual representative feels it is appropriate to give a personal koha they are encouraged to do so.
- The expectation is that most payments of koha would relate to ministry staff attending a marae for gatherings such as funerals.

Policy standards

- There would normally only be one koha from the ministry, so if there is more than one representative from the ministry attending a hui then prior coordination of the koha must be carried out.
- Koha must not exceed \$100 per event or occasion unless approved by a deputy secretary/group manager.
- Koha must be approved in advance by the approving manager.
- Koha may only be paid to an organisation or marae.
- Koha may not be paid to individuals.
- All koha payments and reimbursements are to be processed by Finance and are not to be paid from petty cash.
- Koha may not be paid through the use of a ministry credit card.
- Koha is an unconditional gift and for this reason koha is excluded from PAYE and withholding tax when the payment is made to a marae.
- Koha payments are classified as an operating expense and are to be charged against departmental item code - Koha 2129.
- This policy forms part of each employee's terms and conditions of employment and non-compliance with policy obligations may constitute misconduct or, depending upon the circumstances, serious misconduct.

PAYE and GST Implications

A copy of the Inland Revenue publication: Payments and Gifts in the Māori community (IR 278) should be held in all Offices. Staff can access the publication through the [Inland Revenue web page](#).

Accountabilities and delegations

Deputy secretaries/group managers

Deputy secretaries/group managers are accountable for:

- ensuring that this policy is followed.
- approving Koha of more than \$100.

Managers

Managers are accountable for:

- ensuring that this policy is followed
- approving koha up to \$100.

Staff and Contractors

Staff and contractors are accountable for ensuring that they follow this policy.

Group Māori

Senior Group Māori staff could be approached for guidance about the purpose etc for koha.

Finance

Finance are accountable for maintaining an effective policy and assisting managers with applying this policy.

UPDATED: 2 MARCH 2018

Released under the Official Information Act 1982

Appendix D

Gifts given policy

Purpose

This policy with the Code of Conduct and the Sensitive Expenditure Policy outlines how Ministry staff account for gifts given by the Ministry to a third party.

Scope

This policy applies to all Ministry staff and contractors engaged by the Ministry. Koha is not included within the scope of this policy (see the [Koha Policy](#)).

Definitions used

In this policy, these are the meanings of terms we've used.

Term	Meaning
Actual expenses	Costs incurred that can be independently substantiated, e.g. by receipts.
FBT	Fringe Benefit Tax payable to IRD - https://www.ird.govt.nz/fringe-benefit-tax/
Gifts	Gifts cover a wide range of activities or items from flowers and cards, invitations to events, to small gifts for staff who leave the Ministry.
Gratuity	A gratuity is a monetary payment which is designed to reward. Gratuities are treated as gifts under this policy.
Koha	Koha is an unconditional gift, a thought, a token, a contribution. Koha has inherent values and is an integral part of tikanga Maori. It's a spiritual and intellectual bond to mana Maori. This policy does not apply to Koha. See the Koha Policy.
Manager	Is the one-up manager; your immediate manager.

Term	Meaning
One-up principle	The one-up manager approves appropriate expenditure. For non-Ministry staff, this is the budget holder. Delegation holders cannot approve transactions where they would directly benefit or could be seen as benefiting.
Reasonable expenses	<p>Where you can choose options, e.g., gift type, or amount to spend:</p> <ul style="list-style-type: none"> • Would an independent person view the costs as appropriate considering the: <ul style="list-style-type: none"> ◦ situation's facts ◦ Code of Conduct ◦ expenditure is ultimately paid for by the taxpayer. • Choose the most cost-effective options and modest costs.

Principles

When gifts are given to others, the gifts must be clearly linked to the Ministry's role and functions. Expenditure must be consistent with accountability and responsibility standards that the public expects of public servants using taxpayer money. Ministry staff work with integrity, ethically and responsibly and meet all the Ministry's [Code of Conduct](#) requirements.

Standards

Ministry staff and contractors must not provide gifts, rewards or benefits, from public funds, which might compromise, or be seen to compromise, their integrity, the Ministry's or the public service's integrity. You must purchase all gifts using the Ministry's normal purchase procedures. This policy forms part of each employee's terms and conditions of employment. Non-compliance with this policy may constitute misconduct or, depending upon the circumstances, serious misconduct. For contractors non-compliance may result in the immediate termination of the contract for service. The policy standards prescribe staff roles and core procedures that must be followed for sensitive expenditure. These standards may be audited as part of the Ministry's internal audit programme.

Gift value

This applies to all gifts no matter who the recipient is. Any gift or donation towards a gift should not exceed \$75 excluding Fringe Benefit Tax (FBT) and Goods and Services Tax (GST). A gift may be given to a value above \$75 per gift with a deputy secretary or group manager's approval. Managers must ensure the gift's cost is reasonable and appropriately reflects the benefit received by the Ministry.

- [Guidelines for Procedures and tax](#)

Gifts for departing staff

The Ministry will not pay for gifts for staff members leaving the Ministry. You can collect donations from people who have worked with the person. However, the Ministry may contribute to a gift to staff leaving the Ministry where their service may warrant recognition. If agreed, this expenditure must be approved by a deputy secretary or group manager.

- [Guidelines for Staff farewells](#)

Gifts for non-Ministry people

Volunteers

If gifts are given regularly or periodically to New Zealand volunteers who work for the Ministry without being paid, the gifts are treated as income for income tax purposes and are subject to 33% withholding tax. Where the recipient of the gift does not provide an IR330 form, a 48% withholding tax applies. Volunteers include:

- teachers who continue to be paid by their employing school but do some work for the Ministry e.g. presentation, participate in a focus group
- secondary school pupils and others on work experience
- presenters who do not charge for their time.

One-off gifts

These types of gifts are not considered to be income:

- one-off volunteers, eg guest speakers, because it only happens once or happens irregularly
- a non-monetary gift to an overseas dignitary or delegation as a mark of affection, esteem or respect

Gifts must always be non-monetary; you cannot give money as a gift.

Accountabilities and delegations

This policy forms part of each employee's terms and conditions of employment. If an employee doesn't comply with this policy it may constitute misconduct or, depending on circumstances, serious misconduct. This table shows Ministry staff roles and responsibilities.

Released under the Official Information Act 1982

Who	Role and responsibility
Staff member or contractor	Must get manager's approval before purchasing any gifts.
Budget/Financial Delegations Holder	Must ensure the policy's standards and principles are complied with in all areas of their operational responsibility.
Deputy Secretary or Group Manager	<p>Approval is needed for all gifts:</p> <ul style="list-style-type: none"> • to staff leaving the Ministry • that exceed \$75 per gift excluding GST and FBT. The \$75.00 includes all costs paid by the Ministry for the gift eg the cost of delivering flowers is part of the cost.
Manager Financial Operations	Maintains this policy.

UPDATED: 2 MARCH 2018

Appendix E

Sensitive expenditure policy

Purpose

This policy will help managers, staff and contractors to understand and manage their responsibilities for appropriately using public funds, and in particular expenditure defined within the public service as sensitive.

This policy:

- gives clear operating guidelines for sensitive expenditure decisions
- sets the standards required of Ministry staff and contractors when making sensitive expenditure decisions.

Guidelines

- Guidelines for managers who may need to make decisions about sensitive expenditure

Organisational scope

This policy applies to all Ministry of Education staff and contractors engaged by the Ministry.

Definitions used in this policy

Term	Meaning
Sensitive expenditure	<p>Sensitive expenditure is discretionary expenditure and choices can be made about the type, level or nature of expenditure and can be perceived to have an element of personal benefit. Sensitive expenditure includes, but is not limited to:</p> <ul style="list-style-type: none">• travel – air, car rentals, taxis, private mileage, accommodation, meals• using cell phones and communication technology• entertainment• koha• gifts (both receiving and giving)• individual training or professional development.
One-up principle	<p>For financial delegations, the one-up principle means that delegation holders cannot approve transactions involving themselves. They need their one-up manager's approval. Where deputy secretaries or group managers are approving another deputy secretary's or group manager's expenditure, they must ensure no reciprocal approving occurs.</p>
Reciprocal approving	<p>A person approving expenditure has their own expenditure approved by the person whose expenditure they are approving. This is not allowed.</p>
Probity	<p>Probity means complete and confirmed integrity; trustworthiness and honesty.</p>

Policy principles

Expenditure will be consistent with accountability and responsibility standards that the public expects of public servants using taxpayer money.

Ministry staff will work with integrity, ethically and responsibly and meet all the Code of Conduct requirements. Having undertaken official duties, no Ministry employee should:

- be out of pocket, or
- have any personal gain or benefit.

All expenditure is clearly linked to the Ministry's role and functions and has a justifiable business purpose.

All expenditure is actual and reasonable.

All sensitive expenditure must be clearly identifiable and accurately recorded in the Ministry's financial systems.

Policy standards

This policy forms part of each employee's terms and conditions of employment. Non-compliance with this policy may constitute misconduct or, depending on the circumstances, serious misconduct. For contractors non-compliance may result in the immediate termination of the contract for service.

The policy standards prescribe staff roles and core procedures that must be followed for sensitive expenditure.

These standards may be audited as part of the Ministry's internal audit programme.

Applying judgment in financial decision making

Use these standard probity integrity tests to evaluate if an expense is reasonable and that it complies with the Ministry's appropriate spending standards.

Do the probity tests

All expenditure must withstand internal and external scrutiny. To ensure this, apply these standard probity tests before you incur or approve expenditure – especially sensitive expenditure. Ask yourself:

- Could the Ministry confidently justify this expenditure to the Minister, a taxpayer, a stakeholder or other interested party?
- Does the expenditure support the Ministry's goals and objectives? If so, what are the specific organisational benefits?
- Would publicity on the expenditure reflect a well managed and prudent Ministry?
- Is the expenditure moderate, appropriate to the occasion and good value for money?

If the expenditure is significant, or likely to be contentious, ask yourself

- Is a risk management strategy necessary for this expenditure? If so, is it in place?
- Do the benefits outweigh any risks?
- Does the activity's frequency or significance warrant developing a specific policy to manage Ministry risk?

Managing probity

Follow these steps to ensure probity of expenditure:

- Managers must document explanations for any discretionary expenditure, particularly sensitive expenditure such as travel, entertainment, staff events or expenses that may appear unusual.
- All expenditure must be within the manager's budget authority and be authorised and approved according to relevant policies, procedures and guidelines.
- You must use the standard probity tests to evaluate if an expense is reasonable and that it complies with the Ministry's standards of appropriate spending.
- If you have any doubt at all, check with your manager or do not approve the expense.

Sensitive expenditure must also be authorised and approved according to relevant policies, procedures and guidelines. No Ministry staff member or contractor may approve their own expenditure.

At a minimum, sensitive expenditure approvals are to be from the staff member's or contractor's immediate manager (ie their one-up manager).

Expenditure must be authorised before it occurs unless it is not practical to do so.

Personal expenditure must not be charged to the Ministry unless specifically exempted in Ministry policies. This is to protect:

- managers and staff against unwarranted allegations of impropriety, and
- the Ministry against inappropriate transactions

Sensitive expenditure must be correctly coded and appropriate supporting documentation, eg invoices, must be filed.

Managers must document explanations for any expenditure that could appear unusual.

Make sensitive expenditure claims promptly.

Sensitive expenditure policies

Specific policies relating to the following areas of sensitive expenditure can be found through the links below:

- [Internal events & official entertainment policy](#)
- [Information and communications technology \(ICT\) use policy](#)
- [Travel policy](#)
- [Ministry purchase card policy](#)
- [Gifts, gratuities and prizes received policy](#)
- [Gifts given policy](#)
- [Koha policy](#)

Other policies (not included in the links above)

Use of supplier preferential rates

No Ministry staff member or contractor may use Ministry supplier preferential rates of other purchasing privileges for their own private use or for third parties such as family members or friends.

Alcohol

No Ministry staff member or contractor may purchase alcohol except if the circumstances in the Internal events & official entertainment policy apply.

Other exclusions

No Ministry staff member or contractor may approve expenditure for:

- corporate box acquisition or use
- donations
- care of dependents
- clothing or grooming
- social clubs

Accountabilities and delegations

Staff and contractors

All staff and contractors must comply with the standards and principles in this policy.

Budget/Financial delegations holder

Managers must ensure that:

- all approved expenditure uses the one-up principle
- all approvals meet this policy's standards, principles and other requirements
- the correct expenditure coding is used
- all supporting documents are filed

The authorising manager is accountable for their sensitive expenditure decisions.

UPDATED: 16 NOVEMBER 2018