

NMIT KOHA POLICY

MOKAMOKA WHAKAAETANGA | APPROVAL DETAILS

Section	Finance		
Approval Date	24.02.2026	Sponsor	Director Digital, Finance and Risk
Next Review	01.01.2029	Approved by	SLT

NGĀ WHAKATIKATIKA | AMENDMENT HISTORY

Version	Effective Date	Created/ Reviewed by	Reason for review / comment
1	01.01.2026	Transition Lead	New

Mō wai me te whānuitanga | Audience and scope

This policy applies to:

- a) All employees of NMIT, including contracted staff and secondees providing services for NMIT; and those on fixed term contracts (may be collectively referred to as kaimahi in this policy); and
- b) All governors of NMIT, including members and advisors of NMIT Council and governance committees or boards (collectively referred to as governors in this policy).

Te Pūtaki | Purpose

The purpose of this policy is to guide kaimahi decision-making related to the giving and receiving of koha.

Like gifts and hospitality, koha is considered sensitive expenditure and is subject to the principles of integrity and financial good judgement as set out in [NMIT Sensitive Expenditure Policy](#) and [NMIT Conflict of Interest Policy](#).

Ngā Mātāpono | Principles

NMIT recognises that:

- Koha is a gift or contribution made in a Māori cultural context, usually in recognition of hospitality or some beneficial action or service. Koha reflects the mana of both the donor and the recipient and embodies the philosophy of reciprocity.
- Koha (both given and received) is in keeping with the commitment and statutory obligation of NMIT to give effect to Te Tiriti o Waitangi.
- The giving and receiving of koha is in the spirit of tikanga ā-iwi (cultural practices or tribal customs) and is both appropriate and necessary for certain justified business purposes.
- As a public organisation, NMIT must manage the expenditure and receipt of koha sensitively and with due diligence.

Kaupapa Here | Policy Statements

Any koha offered or accepted must have a justified cultural or business purpose, be open and transparent and free from conflict of interest.

Koha may **not** be offered or given by NMIT in substitution for legitimate payment or remuneration, including expenses such as the hiring of marae, provision of food and/or associated resources. However, this does not prohibit ākonga/learners, kaimahi or governors from making a koha contribution out of their own resources as part of a learning and/or cultural experience.

Ownership of koha received

Where kaimahi attend an event, function, or occasion where they are representing NMIT and are presented with a koha or taonga from an external individual or organisation, this koha is considered the property of NMIT.

Similarly, where kaimahi are presented with a koha or taonga from ākonga, suppliers, or other individuals or organisations, this koha is considered the property of NMIT.

Recording koha

All koha and taonga received by NMIT kaimahi from external parties is recorded in NMIT's [Koha, Gifts and Hospitality Register](#).

Approvals

Giving or receiving koha may only be approved in accordance with the delegated authority levels specified in the NMIT Delegations Policy.

NMIT will reimburse kaimahi for expenses incurred in koha in accordance with the [NMIT Delegations Policy](#).

Ngā Haepapa | Responsibilities

Role	Responsibilities
All kaimahi and governors	Comply with NMIT Sensitive Expenditure Policy and NMIT Conflict of Interest Policy in all situations where koha is given or received.
Managers	Ensure all taonga received by their direct reports from external parties are recorded in the NMIT Koha, Gifts and Hospitality Register . Promote, monitor and ensure compliance with NMIT Sensitive Expenditure Policy and NMIT Conflict of Interest Policy in all situations where koha is given or received.

Ngā Tikanga | Definitions

Term	Definition
Koha	A gift or contribution or donation given in accordance with protocol, usually in recognition of hospitality or an expression of manaakitanga, aroha, goodwill or gratitude.
Taonga	A treasured possession or anything that is prized in Māori culture. This term can be applied to anything considered to be of value including socially or culturally valuable objects, resources, phenomenon, ideas, and techniques.
Manaakitanga	The process of showing respect, generosity and care for others

Ngā Hononga ki Tuhinga kē | Links to other documents

NGĀ KAUPAPA-HERE E HANGAI ANA | RELATED POLICIES

NMIT Sensitive Expenditure Policy
NMIT Delegations Policy
NMIT Conflict of Interest Policy
NMIT Information and Records Management Policy

NGĀ TUKANGA ME NGĀ HĀTEPE | RELATED PROCESSES, PROCEDURES

[Koha, Gifts and Hospitality Register](#)

TURE WHA TAKE | RELEVANT LEGISLATION

[Public Records Act 2005](#)

[Education and Training Act 2020](#)

Office of the Auditor General (OAG) [Guide on controlling sensitive expenditure](#)