
Gift and Koha Policy

Finance Policy Group

1 Purpose

To provide a framework for staff around the giving and receiving of gifts and koha on behalf of the University.

This policy should be read in conjunction with the specific policies listed at section 8 “References”.

2 Organisational Scope

This is a University-wide policy, including all group entities that are wholly managed by the University. It shall apply to all University staff or individuals (including the University’s Council members and students).

3 Definitions

For purposes of this policy, unless otherwise stated, the following definitions shall apply:

Approving Manager	A staff member’s line manager or a manager higher in the financial delegation approval hierarchy.
Gift	A token of recognition of something provided by the recipient (including hospitality), without any obligation for that recipient to provide something in return
Koha	Is a gift, a token, or a contribution given on appropriate occasions made in the context of Maori custom, without any obligation for that recipient to provide something in return.
Purchasing Card	The University Purchasing Card is a BNZ Visa.
Staff Gift	A benefit that can be consumed or enjoyed at a staff member’s discretion, and is not enjoyed in the course of employment duties. Gifts include, but are not limited to, personal gifts, flowers, tickets to shows/sporting events, vouchers, tokens, and free or privileged access to goods or services.
Supplier	A current or potential provider of goods or services to the University. Also referred to as vendor.

All monetary amounts referred to in this policy are in New Zealand dollars and are exclusive of Goods and Services Tax.

4 Ethics and Over Arching Framework

- (a) The University is obliged to safeguard and use its resources in a responsible manner. Furthermore, the University's staff must guard against actual or perceived conflicts of interest in regard to 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 or receiving the gift, the Controller and Auditor-General defines a gift as a 'sensitive' expenditure type. The University expects all staff involved in making or approving expenditure on, or receiving on behalf of the University, gifts or koha:
 - (i) to do so only for University purposes;
 - (ii) to exercise prudence and professionalism;
 - (iii) not to derive personal financial gain;
 - (iv) to act impartially;
 - (v) to ensure the expenditure is moderate and conservative in the context of the given situation;
 - (vi) to have read and adhered to this and other relevant University policy.
- (b) There is a line between token gifts of appreciation and those that may compromise the recipient. This line is not easily defined but, as a general rule, staff 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 University's reputation.
- (c) The University's [Staff Conduct Policy](#) identifies the required behavioural standards for staff in all areas of their work.

5 Staff Gifts

5.1.1 General

Gifts to staff are sensitive expenditure due to their personal nature. Refer to the [Financial Delegated Authorities Policy](#), section 4.13.11.

- (a) When providing non-monetary recognition to staff it is important to exercise discretion and sensitivity to ensure the gift is appropriate to the situation.
- (b) All staff gifts should be coded to staff welfare 68703.
- (c) As a general rule, any gift is subject to Fringe Benefit Tax. Gifts will incur Fringe Benefit Tax on the total value of the gift.

5.1.2 Farewell

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. An appropriate subsidy level for most farewell gifts is less than \$75.

5.1.3 Bereavement or Serious Illness

- (a) A gift of flowers or similar to acknowledge a bereavement significant to a staff member may be made up to the value of \$75.
- (b) A gift of flowers or similar to acknowledge a serious illness of a staff member may be made up to the value of \$75.

5.1.4 Other Events

Gifts for other events (including births, engagements, weddings, birthdays, Easter and Christmas) should be funded by private donation and under no circumstances should be paid for using the University's funds.

5.2 *Gifts Received from External Parties*

- (a) If in doubt about whether it is appropriate to accept a gift from an external party the staff member should consult their manager or the Manager Financial Operations for advice.
- (b) Staff should exercise caution when accepting gifts, particularly from suppliers, and err on the side of conservatism. Section 4.2(d) of the [Procurement Policy](#) requires that staff should not accept gifts from suppliers involved in a tender process, other than items of a minor value such as diaries and pens. Where it is considered that acceptance of a gift of hospitality (such as attendance at a sporting event) would have a positive impact on the relationship between the University and a supplier, this should be assessed against any potential negative perception that acceptance would have.
- (c) Staff should not accept gifts (including hospitality) in excess of \$200. Acceptance of gifts over this amount must have prior approval of the relevant Head of School, Director of Central Service Unit or Senior Leadership Team member. For purposes of clarity, an invitation to dinner will be deemed to be within this approval. When visiting overseas, hospitality and small gifts can be accepted on behalf of the University without prior approval, or where it arises as part of a staff member's role, where such hospitality or gift is in accordance with local customs. The relevant Senior Leadership Team member, Head of School, Director of Central Service Unit must be informed upon the staff member's return to New Zealand.
- (d) A gift (excluding hospitality) in excess of \$200 must be donated to the University.
- (e) Under no circumstances can gifts be exchanged for cash nor can goods, works and/or services be received, or be seen to be received, by staff, their partners or family for private use. This includes the provision of goods, works and/or services at discounted rates that are, or appear to be, derived from suppliers of such goods, works and services to the University.
- (f) Attendance at functions or events such as, sports or cultural events that involve significant work time for a staff member may be accepted subject to prior approval of the relevant Senior Leadership Team member, Head of School, or Director of Central Service Unit. Annual leave and travel cost repayment may be required where the Head of School, Director of Central Service Unit or Senior Leadership Team member consider these to be significant.

5.3 *Gifts Received by the University*

- (a) Gifts received by staff members while overseas should be accepted on behalf of the University and should be declared to the relevant Senior Leadership Team member, Head of School, Director of Central Service Unit on return.
- (b) All offers of gifts to the University with a value of \$1,000 or above, and any gifts with conditions attached, should be referred in the first instance to the Vice Chancellor (or delegate) and the opportunity for including the donation in the Victoria University of Wellington Foundation should be considered before acceptance.
- (c) The Vice Chancellor (or delegate) has the discretion to accept gifts for the use or enjoyment of staff or for the benefit of the University.

5.4 Gifts and Koha Given to External Parties

- (a) All gifts and koha given to external parties must comply with the approval criteria outlined in section 7.2.1.
- (b) Staff should exercise caution when giving gifts or koha and err on the side of conservatism.
- (c) All hospitality and/or corporate gifts must be within budget and, as a general rule should not exceed \$300 per recipient.
- (d) Under no circumstances can gifts given be exchanged with the University for cash.
- (e) The value of gifts to be given to hosts overseas should be appropriate to the circumstances.
- (f) University-related gifts should, where appropriate, be selected from Victoria University branded products, available from Marketing.

6 Supporting Documentation

6.1.1 General

- (a) Expenditure on gifts and koha may be made via Purchasing Card or Oracle iProcurement. If the koha is cash, please contact Finance for advice via Pcard-Help@vuw.ac.nz prior to entering into any transactions.
- (b) Expenditure on gifts and koha must be supported by a comprehensive description in Oracle iProcurement or Spendvision for Purchasing Card and must include the date, name of recipient(s), reasons for the gift or koha, and any other relevant information.
- (c) Valid tax invoices and other supporting documentation must be obtained and submitted to Finance in the prescribed manner for the procurement tool used to purchase the gift or koha.

6.1.2 Gift and Koha Register – Given & Received

- (a) All gifts and koha which meet the criteria outlined in section 6.1.2(b) are required to be disclosed via the Gift and Koha Register, which is maintained by Finance.
- (b) If the given or received gift or koha meets the following criteria, the donor or recipient must provide a comprehensive description to Finance including the date, name of recipient(s), reasons for the gift or koha, and any other relevant information to YUW.GiftsRegister@vuw.ac.nz
 - (i) Any gift or koha funded by the University to the value of \$75 or more.
 - (ii) Any gift or koha received by a staff member from an external party to the value of \$100.00 or more.
 - (iii) Any gift or koha given to an external party funded by the University to the value of \$100.00 or more.

7 Compliance

7.1.1 Monitoring of Compliance

- (a) Compliance will be monitored by Finance.
- (b) All staff involved in making or approving expenditure on, or receiving gifts and koha are responsible for ensuring compliance with this policy.

- (c) Where expenditure or the value of a gift received is deemed to be unreasonable by the Chief Financial Officer an explanation will be sought from the authoriser or receiver of the gift or koha. Staff who consider there are grounds for enquiry into inappropriate expenditure may advise their Manager or Finance immediately. Alternatively, disclosure may be made under the Protected Disclosures Act 2000. Refer to the [Disclosure of Serious Wrongdoing \(Whistleblower\) Policy](#).

7.1.2 Consequences of Non-Compliance

- (a) Failure by a staff member to fully comply with this policy may amount to misconduct or serious misconduct by the staff member which may result in the University taking disciplinary action.
- (b) Where a staff member breaches this policy, the University may:
 - (i) Seek reimbursement of costs directly from the staff member or require the gift received to be returned to the University;
 - (ii) Refuse to use University funds to meet the purchase commitment.

7.2 Approval

7.2.1 Approval – Giving Gifts and Koha

- (a) Authority is to be sought from the relevant Approving Manager within the budget centre prior to the purchase of the gift or giving of koha.
- (b) Head of School, Director of Central Service Unit or Senior Leadership Team member approval is required for gifts and koha over \$50 per recipient.
- (c) Approval should only be given when the approver is satisfied that all the criteria in section 4(a) are met and the expenditure is against and within pre-approved budgets.
- (d) Due to the potential impact on the reputation of the University, commitment to and payment of any koha greater than \$400 requires the approval of the Pro Vice Chancellor Māori. Refer to Financial Delegated Authorities Policy section 4.13.12.
- (e) If an Approving Manager is in doubt as to whether the proposed gift or koha is appropriate in the University context, they should consult the Manager Financial Operations for advice.

7.2.2 Approval – Receiving Gifts and Koha

- (a) Refer sections 5.2 and 5.3.

8 References

[Alcohol on Campus Policy](#)

[Disclosure of Serious Wrongdoing \(Whistleblowing\) Policy](#)

[Financial Delegated Authorities Policy](#)

[Procurement Policy](#)

[Purchasing Card Guidelines](#)

[Staff Conduct Policy](#)

[Travel and Expenses Policy](#)

[Office of the Controller and Auditor-General: Controlling sensitive expenditure: Guidelines for Public Entities. February 2007](#)

Previous version: [Gift and Koha Policy](#)

9 Appendices

None.

10 Approval Agency

Vice Chancellor

11 Contact Person

The following person may be contacted on a routine basis in relation to these guidelines:

Manager, Financial Operations

Extension: 5910