

Gifts, Koha and Hospitality Policy

Giving and receiving of gifts, koha or hospitality involving third parties

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Approval Authority Mana Whakaae	Kaihautū Matua Kōahu Executive Director – Planning, Finance & Digital Services
Contact Officer Āpiha Whakapā	Kaiwhakarite Ahumoni Financial Controller

Kupu Whakataki | Introduction

This document sets out the University of Canterbury's policy on the giving and receiving of any gifts, koha or hospitality involving third parties.

Taukī Kaupapa Here | Policy Statements

The purpose of this policy is to ensure that University staff and Council members are aware of what is appropriate behaviour with respect to:

- the acceptance of gifts, koha and hospitality or benefits from third parties such as current or potential suppliers, service providers and students; and
- the giving of gifts, koha or hospitality from the University to third parties such as current or potential suppliers, service providers and students;

When using University funds, the giving or receiving of gifts, koha and hospitality must occur in line with following:

- **have a justifiable business purpose,**
- **be moderate and conservative,**
- **integrity is maintained,** and
- **impartiality is preserved.**

The principles of a **justifiable business purpose** and **moderate and conservative** are especially relevant to hospitality spending. Therefore, hospitality expenditure should only occur for business purposes related to:

- building business relationships;
- representing the organisation;
- reciprocity of hospitality where this has a clear business purpose and is within normal bounds;
- recognising significant business achievement; and
- building revenue.

To record gifts, koha and hospitality the Kaikaute Tuarua | Assistant Accountant maintains a central gift register for the University and all gifts, koha and hospitality that has been

- a) offered by the University (including what has been accepted or rejected by third parties); and
- b) accepted by the University (including what has been rejected or accepted from third parties).

These must be reported through to the central gift register as soon as received, or as soon as a Council or a staff member returns after travelling (see *Appendix*).

Giving gifts, koha or hospitality to third parties

The giving of gifts, koha or hospitality presents significant risks to the University which include

- a) the value or nature is inappropriate or excessive for the occasion or reason given; and/or
- b) there is an implied or expected favour in return; and/or
- c) being given in substitution for legitimate payment or remuneration.

Therefore:

- Except as provided otherwise in this policy, all gifts, koha or hospitality must be given on **behalf of the University**.
- As gifts, koha and hospitality are given on behalf of the University expenditure on these items must
 - a) adhere to delegated authority,
 - b) be from approved budget provisions, and as a general rule, should not exceed \$300 per recipient (person/organisation); but is expected to be less on most occasions.
- SLT Member approval is required for gifts, koha and hospitality over \$150 per recipient.
- Under no circumstances can gifts or hospitality (with the exception of koha) be given as cash or exchanged with the University for cash.

- The value of gifts, koha and hospitality to be given to hosts overseas should be appropriate to the circumstances and determined by the senior University staff member responsible before travel commences (when possible).
- Gifts may only be given on behalf of the University where:
 - i. There is an established business relationship and a corporate gift would be appropriate and permissible under this policy. Any corporate gifts given by the University should, where appropriate, be selected from University of Canterbury preferred suppliers.
 - ii. Thanking a visiting speaker or guest presenter.

Note: Where pounamu is gifted, it needs to be sourced from an authentic Ngāi Tahu supplier. Discussion with Te Waka Pākākano | Office of the Assistant Tumu Whakarae | Vice-Chancellor Māori Pacific & Equity prior to purchase is recommended to support the identification of an appropriate supplier.

- Koha is appropriate
 - i. at/after the takiauē or tangihanga (tangī) of a member of the Māori community (locally or nationally) where there have been relationships between the individual, whānau, hapū or rūnanga, and the University;
 - ii. for use on or for a Marae (other than where the University has booked a Marae for an event and has booked through Unimarket);
 - iii. A guest with expertise in matters of tikanga, te reo or mātauranga Māori is required to either
 - a) provide information pertaining to these, or
 - b) assist with carrying out a duty or practice in order to give effect to these.

It will be appropriate to provide koha in this situation when

- the guest is not already a supplier, and/or
- it is not anticipated the guest will be regularly used, and/or
- the reason for the guest's involvement is a "one off".

In some situations, it may also be appropriate for individual staff to provide koha. The Office of the Assistant Tumu Whakarae | Vice-Chancellor Māori Pacific & Equity can provide further guidance.

The value of koha should be determined based on the seniority of the person/recipient within the Māori community and society and the level of connection they have had with the University. Assistance with determining the value of and the presentation protocols for the koha can be sought with your Kaiārahi.

Note: When the University books a marae for a University event, via an order placed through Unimarket, koha would not usually be provided as the marae is being hired as a facility.

Koha must be approved in advance by the relevant delegated authority.

Koha must:

- i. Be linked to the University's business or taxable activity, and
 - ii. Have adequate records to support the payment and this linkage. "Adequate records" means:
 - The particulars of the meeting (time, date, place);
 - The reason for attending the meeting;
 - The type of payment made (cash, supplies);
 - The source of payment (where the supplies came from); and
 - The receipt or tax invoice.
- Hospitality may be provided in line with this policy, as part of hosting official visitors to the University or reciprocating the hospitality of a third party where official University business is being undertaken. Offering hospitality in conjunction with a gift is permissible so long as it is done so in accordance with University policies, including the [Sensitive Expenditure Policy](#).

When providing hospitality, health and safety must be considered, especially when alcohol is consumed. Alcohol may only form part of hospitality where it will be consumed in a responsible and moderate way. Only SLT members may authorise purchases for alcohol. See the [Sensitive Expenditure Policy](#).

Receiving gifts, koha or hospitality from third parties

Receiving gifts, koha and hospitality from third parties also presents a significant risk to the University as it may be perceived to influence or directly benefit the recipient and therefore compromise the recipient's and the University's integrity and impartiality.

Council and staff are permitted to personally accept infrequent and inexpensive gifts that are openly distributed by its suppliers or contractors. These may be things like stationery, water bottles, and other promotional small goods that may be given as part of promotions, advertising campaigns, events or are clearly within their standard client relationship practice. Acceptance of such gifts must reflect the principle of moderation.

Staff may accept one off gifts, koha or hospitality from students (other than cash) but only

- where it is in recognition of a University service they have provided, and
- the gift is inexpensive (less than \$50); and
- impersonal in nature.

However, staff **are not** to accept any gift where it could be perceived as affecting the University's or their own impartiality or integrity.

The following apply to all gifts, koha or hospitality received.

- Under no circumstances can cash gifts be accepted, nor can gifts, koha or hospitality received be exchanged for cash.
- The acceptance of discounted rates for goods/services offered by University suppliers (or good/services appearing to be offered by University suppliers) to Council or staff for their actual or perceived **private benefit**, is not permitted.
- Where an offer of a gift, koha or hospitality is made, the relevant Tumuaki Tari | Head of Department/ Tumuaki Kura | Head of School (HOD/HOS) is to be consulted. They will then determine the appropriate response. Any gift offered to a Department or staff member by a student must be managed in accordance with this policy with due regard for the [Conflicts of Interest Policy](#) and the [Staff Code of Conduct](#).
- Staff (with the exception of the University Council or Tumu Whakarae | Vice-Chancellor below) must not accept hospitality and/or corporate gifts in excess of \$300, and staff must have approval from their SLT Member or delegate for values over \$150. Where gifts or hospitality are accepted subject to the above, they are to be shared amongst the relevant team (where possible), regardless of value, and not held by the individual recipient.
- Any offers of gifts to the University (except of the types of gifts the Vice-Chancellor can only accept below) with a value of \$1,000 or above, or any gifts with conditions attached, are to be referred in the first instance to the Kaihautū, Kāhui o mua | Alumni & Tūmahana | UC Foundation (where possible) for consideration under the [Fundraising Activities Policy](#).

Exceptions

- Only the University Council or Tumu Whakarae | Vice-Chancellor (or delegate) may at their sole discretion and otherwise in line with this and other relevant policy, accept the following regardless of value on behalf of the University:
 - Culturally sensitive gifts (cultural artefacts, sacred items including taonga) or
 - Works of art (subject to the [Art Collection Policy](#)), or
 - Other gifts or hospitality that are for the general benefit of staff or students.

Reporting of Inappropriate Expenditure or Gifts

Individual Responsibilities

Compliance with this policy will assist the University to respond to charges of real or perceived undue influence on the acceptance of gifts and hospitality, and demonstrate responsible use of taxpayer resources

Staff who may consider there are grounds for enquiry into inappropriate expenditure or gifts must advise their line manager or the General Counsel | Registrar immediately.

If serious wrong-doing is suspected, disclosure may be made under the [Protected Disclosures Act 2000 \(New Zealand Legislation website\)](#). Refer to the [Protected Disclosures Act – Internal Procedures and Code of Conduct Policy](#).

Definitions

Gift – means a reward, gratuity or other consideration beyond remuneration and reimbursement. It may take the form of a tangible object such as cash or a gift voucher but might also be in the form of a benefit

Fringe Benefit Tax (FBT) – is a tax payable on the value of fringe benefits provided to employees by an employer. The conditions under which FBT is payable vary widely, but generally apply in circumstances such as:

- Private use or enjoyment of a motor vehicle, or its availability for such use;
- Subsidised transport;
- Gifts, prizes and gift vouchers;
- Entertainment.

Hospitality – means catering and entertainment offered to clients, guests or visitors

Hapū – kinship group, clan, tribe, subtribe - section of a large kinship group and the primary political unit in traditional Māori society.

Koha – gift, present, offering, donation, contribution - especially one maintaining social relationships and has connotations of reciprocity.

Marae – courtyard, the open area in front of the *wharenuī*, where formal greetings and discussions take place. Often also used to include the complex of buildings around the *marae*.

Tangihanga (tangi) – weeping, crying, funeral, rites for the dead, obsequies - one of the most important institutions in Māori society, with strong cultural imperatives and protocols.

Rūnanga – council, tribal council, assembly, board, boardroom, iwi authority - assemblies called to discuss issues of concern to iwi or the community.

Senior Leadership Team (SLT) – the University committee that advises the Vice-Chancellor on the strategic direction, management and operation of the University.

Staff or Staff member – for the purposes of this policy, the definition of “staff” or “staff member” extends to cover all persons working at, for, or on behalf of, the University (whether paid or unpaid), including but not limited to, Council members, adjunct appointees, Erskine visitors, consultants, guest lecturers, interns and volunteers.

Whānau – extended family, family group, a familiar term of address to a number of people, the primary economic unit of traditional Māori society. In the modern context the term is sometimes used to include friends who may not have any kinship ties to other members.

Related Documents and Information

Legislation

- [Protected Disclosures Act 2000 \(New Zealand Legislation website\)](#)

UC Policy Library

- [Art Collection Policy \(PDF,407KB\)](#)
- [Conflict of Interest Policy, Principles and Guidelines \(PDF, 511KB\)](#)
- [Fundraising Activities Policy \(PDF,302 KB\)](#)
- [Protected Disclosures Act: Internal Procedures and Code of Conduct \(PDF, 411KB\)](#)
- [Sensitive Expenditure Policy \(PDF, 410KB\)](#)
- [Staff Code of Conduct \(PDF, 184KB\)](#)
- [Taxes Policy \(PDF, 294KB\)](#)

UC Website and Intranet

- [PwC Tax Reference Guide \(see My Books GST \(S 52\) and PAYE \(S 53\)\) \(University Financial Services Intranet\) \(Staff Only\)](#)
- [UC Tūmahana | UC Foundation \(University UC Foundation website\)](#)

External

- [Controlling Sensitive Expenditure \(Office of the Controller and Auditor General website\)](#)

Appendices

- [Appendix: UC Gift Register](#)

Document History and Version Control Table			
Version	Action	Approval Authority	Action Date
<i>For document history and versioning prior to 2013 contact ucpolicy@canterbury.ac.nz</i>			
1.00	Converted document to new template. Updated contact officer and approval authority titles. Updated hyperlinks.	Policy Unit	Oct 2013
1.01	Document review date pushed out.	Policy Unit	Feb 2014
1.02	Hyperlinks updated.	Policy Unit	Jul 2014
1.03	Review date pushed out.	Policy Unit	Sep 2014
1.04	Scheduled review by Contact Officer.	Policy Unit	Feb 2015
2.00	Scheduled review by Contact Officer, major changes, removal of contractor from the definition of staff or staff member	Chief Financial Officer	Aug 2018

3.00	Scheduled review by Contact Officer, hyperlinks updated, policy statement introduced	Executive Director Planning, Finance and Digital Services	Nov 2022
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Appendix:
UC Gift Register



Date	Recipient	Staff (Y/N)	Donor	Description	Purpose of Gift	Value (\$ GST inclusive)	Accepted/ Rejected

Held and Maintained by the Kaikaute Tuarua | Assistant Accountant, Financial Services for all gifts given or received over \$150. See the Gift Policy in the UC Policy Library for further detail and guidance.