



Te Kawa Mataaho

Public Service Commission

5 August 2025

9(2)(a) privacy

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Official Information Request

Our Ref: OIA 2025-0025

I refer to your official information request received on 28 July 2025 for:

1. A copy of your agency's **gift register** covering the period **1 January 2023 to today**, including:
 - o Date gift was received and by who
 - o Description of the gift
 - o Estimated value (if known)
 - o Name of the person or organisation who provided the gift
 - o Recipient's role or team within the agency
 - o Whether the gift was accepted, declined, or otherwise disposed of
2. A copy of your agency's current **policy or guidelines relating to the acceptance, declaration, or handling of gifts, hospitality, or koha.**

Information being released

Please find enclosed and listed in the table below Te Kawa Mataaho Public Service Commission's (the Commission's) internal policy for gifts, donations, koha and hospitality procedures.

Item	Date	Document Description	Decision
1	September 2022	Internal Policy - Gifts, donations, koha and hospitality procedures	Released in full

Information publicly available

Every year, the Commission, and other agencies are required to report on the gifts, benefits and hospitality accepted by staff, including the position of the staff member who accepted, estimated value, and the name of organisation or individual who paid for/gave the gift or hospitality, through Select Committee Annual Reviews.

Please find listed in the table below the Commission's Annual Reviews for 2022/23 and 2023/24 and the link to the Parliament website where they are located.

Item	Date	Document Description	Website Address
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2	9 February 2025	2022/23 Annual Review of Te Kawa Mataaho Public Service Commission responses to written questions 1-212	https://www.parliament.nz/resource/en-NZ/54SCGOA_EVI_19731c4a-4dbc-44a5-453c-08dbfce8a371_GOA1021/ea3b35ab8bc6c49a9f2030b8168449e8daa158f2
3	28 November 2024	2023/24 Annual review of Te Kawa Mataaho Public Service Commission responses to written questions 1-212	https://www.parliament.nz/resource/en-NZ/54SCGOA_EVI_bb0e4ac3-7ddf-4879-5211-08dd02b85743_GOA31347/b7e2df9984629539425670131b1ad2ddfafe98b8

The Commission's 2024/25 Annual Review will be publicly available following the Commission's Annual Review Hearing.

Accordingly, I have refused your request for the document listed in the above table under section 18(d) of the Official Information Act 1982 (OIA) on the grounds the information requested is or will soon be publicly available.

If you wish to discuss this decision with us, please feel free to contact Enquiries@publicservice.govt.nz.

You have the right to seek an investigation and review by the Ombudsman of this decision. Information about how to make a complaint is available at www.ombudsman.parliament.nz or freephone 0800 802 602.

Please note that we intend to publish this letter (with your personal details removed) and enclosed documents on the Commission's website.

Yours sincerely



Nicky Dirks

**Manager – Ministerial and Executive Services
Te Kawa Mataaho Public Service Commission**



TAITARA | Gifts, donations, koha and hospitality procedures

Version	1.0	Contact	Manager Finance, Planning and Performance
Policy Owner	Deputy Commissioner Organisational Capability and Performance	Approved	September 2022
SharePoint	Internal Policies	Due for Revision	September 2024

Hōkaitanga | Scope

The objective of this document is to ensure a clear and consistent understanding of procedures for gifts, donations, hospitality and koha; and to ensure these meet standards of probity expected of a Public Service agency. These procedures are consistent with the Controlling Sensitive Expenditure: Guide for Public Organisations, published by the Office of the Auditor General.

These Procedures are to be read in conjunction with the [Sensitive Expenditure Policy](#).

Procedures

Providing gifts and hospitality to Commission staff

The Commission may provide gifts or hospitality to its staff to recognise milestones or events such as farewells, retirements, bereavements, staff achievements and significant occasions. This can include spending on functions, gifts, and other items. Gifts or hospitality should not be given with an expectation of a favour in return and must not be given in substitution for legitimate payment or remuneration.

Expenditure:

- should not be extravagant or inappropriate
- must be pre-approved at an appropriate level of management
- must be moderate and conservative
- must be appropriate for the context in which it is provided (such as the number of years of service or whether multiple staff are being recognised)
- should not include alcohol.

This recognition will often take the form of a subsidy. The table below provides some guidance on the amount to subsidised in common situations involving internal gifts or hospitality.

The table below provides guidance on what is an appropriate amount to spend on gifts and/or hospitality for internal recognition.

Table 1 Common types of internal recognition subsidised by the Commission

Occasion	Nature of spending	Guidance	Approval
Leaving the Commission with less than five years of service	Subsidise staff contributions for a farewell morning or afternoon tea and a card	\$10 per head, capped at \$100.	Level 2
Leaving the Commission with five or more years of service	Note: No gifts will be paid for by the Commission.	\$10 per head, capped at \$250.	Level 2
In recognition of a significant life event such as a birth or bereavement	Subsidise reasonable gifts such as flowers	\$100.	Level 2
Team planning days / working off site	Subsidise food costs associated with all work related away days such as conferences, training courses, seminars or team planning.	Moderate and conservative (no cap)	Level 2
Celebrating significant occasions and milestones	Subsidise a shared morning or afternoon tea for the Commission.	Moderate and conservative (no cap). This applies to both single events as well as aggregate over time.	Deputy Commissioner Organisational Capability and Performance or Level 1
Christmas and Matariki	Subsidise one Christmas function and one Matariki function for the Commission. All other unit or team functions for Christmas or Matariki will be self-funded.	Moderate and conservative (no cap)	Deputy Commissioner Organisational Capability and Performance or Level 1

External Attendees to Internal Functions

The general approach is for internal functions to be limited to Commission staff. However, it is acceptable for non-Commission staff to attend internal functions provided it is approved by the delegation holder approving the function. This would most likely occur for staff farewells who may wish to invite their family, external staff who had strong working relationships with the staff member, and/or ex-Commission staff who worked with the staff member.

Providing gifts and hospitality to non-Commission staff

The Commission generally does not fund gifts or hospitality for external parties. Where the Commission chooses to provide gifts or hospitality, there must always be a clear **business purpose** such as:

- building relationships
- representing the organisation
- reciprocity of hospitality where this has a clear business purpose and is within normal bounds (note that reciprocity does not apply to gifts)
- recognising significant business achievement.

Gifts and hospitality should only be provided when it is moderate, conservative and appropriate for the occasion.

All gifts and hospitality funded by the Commission must be approved by a level 2 delegation holder and recorded in the [Gifts and Hospitality Register](#) before they are presented.

Routine hospitality

Routine hospitality such offering as tea, coffee and biscuits to visitors to the Commission should be offered where common courtesy conventions and showing manaakitanga mean it would be considered rude not to provide refreshments. The Commission can provide routine hospitality to visitors to the offices or attendees at off-site Commission run functions. Spending should be moderate and conservative and for a justifiable business purpose.

Extraordinary hospitality

Extraordinary hospitality will only be funded in exceptional circumstances and will be defensible and modest. Prior approval is required by a Deputy Commissioner to offer any hospitality. For example, the Commission can agree to host international partners at a modest function within an agreed budget set.

Receiving gifts or hospitality

Receiving a gift or hospitality is not strictly sensitive expenditure because it does not involve expenditure on the part of the Commission or the individual receiving the gift. However, it is still a sensitive issue that we need to manage carefully. It is important that receiving a gift does not affect the Commission or the Commission staff's decision-making because this could be perceived as acting without **impartiality** or **integrity**.

Definitions

A gift is any physical (tangible) item or service voluntarily offered to staff with no expectation of compensation. The gift must be offered to the staff member in association with their work or their role at the Commission.

Hospitality refers to the business of entertaining clients, conference delegates, or other official visitors.

Process

You must immediately alert your manager if you are offered a gift or some form of hospitality in relation to your work at the Commission. Your manager will need to know:

- what the offer is
- the date it was received
- the approximate value of the offer
- the person or company providing the offer
- the context around the offer. This would likely explain the piece of work the supplier is engaged on with the Commission that relates to the offer. But this would also cover other aspects (e.g., if the offer was

given due to an employee going above and beyond expectations, or if the offer related to the supplier not performing as expected).

The manager is then required to determine whether to accept the offer and how the offer should be distributed. For some gifts, the manager will need to escalate this to a higher level of delegation. The guidance below will assist with this decision.

The following guidelines apply to acceptance of hospitality or gifts:

- **Under \$50** can be directly accepted by staff. These items tend to be openly distributed by suppliers and clients (e.g., calendars, pens and badges). Inexpensive is defined as under \$50 in value. Please note you must still notify your manager, but you do not need to record it in the Gifts Hospitality and Entertainment Register.
- **\$50 - \$500** must be approved by a level 2 delegation holder.
- **Over \$500** must be submitted to a level 2 delegation holder who will determine whether there is a case for acceptance (in which case it will be forwarded to a level 1 delegation holder), or whether it should be declined.
- No person can approve the acceptance of a gift, hospitality or entertainment offer made to themselves. Level 2 delegation holders will need level 1 approval. Level 1 delegation holders will require approval from the Deputy Commissioner Organisational Capability and Performance, the Deputy Commissioner Organisational Capability and Performance will require approval from the Chief Legal Officer.

Once the decision is made, the offer must be recorded in the Gifts and Hospitality Register (unless the gift is under \$50). This will require the information you gave to your manager, along with the decision and subsequent location/distribution of the offer. Please note that even declined offers must be listed in the register.

Wherever possible all gifts that are accepted should be treated as property of the Commission and used for either organisation or public direct benefit. If the gift cannot be shared, it can be kept by the individual (for example, a commemorative pen).

Guidance on accepting or declining gifts or hospitality

When deciding whether to accept or decline gifts or hospitality, we must assess whether it could reasonably be seen or perceived as undermining the integrity of the Commission. This assessment should consider how a reasonable member of the public, having only a general understanding of the Commission's business and interests, might view accepting that gift/hospitality.

This will include, but is not limited to, an assessment of:

- the perceived value,
- the perceived personal benefit obtained by the staff member,
- whether the public might have cause to think there is a conflict of interest (whether actual or perceived)
- whether the public might have cause to think that the Commission or a staff member is or may become improperly influenced or obliged.

Context is often important when making this assessment. This can include:

- the nature of the gift or hospitality (including the time involved and any entertainment value inherent in it)
- frequency (including any patterns)
- the timing of the gift or hospitality
- the proportionality between the gift or hospitality offered and the Commission's business benefit
- the nature of the relationship between the Commission staff member and the external party, and

- the potential for the situation to be misconstrued by the public if accepted
- the Commission’s guidelines for providing hospitality– acceptance of hospitality is expected to be consistent with the principles and guidance for the provision of it
- whether returning a gift is not practically possible or would cause embarrassment or offence to the giver (for example if the gift or hospitality is received from a foreign delegate or it would be impolite to return it).

Gifts or hospitality which must always be declined

- They are offered in the form of money, gift vouchers, shares, or similar items.
- A direct instruction has been given by the Public Service Commissioner that they should not be accepted (for example sporting event tickets).
- The staff member offered the gift or hospitality is, or could reasonably be perceived to be, in a decision-making position or position of influence in specific relation to the parties offering the gifts or hospitality.
- A procurement, tendering or similar process is underway where the Commission is likely to be making decisions involving the external party offering the gift or hospitality. Refer to the [Procurement policy](#) for further information.

Specific guidance for gifts exceeding \$500

If you’re offered a gift or hospitality that exceeds \$500 and you assess that it would be appropriate to accept it, you must inform your Deputy Commissioner, who will consider whether the gift should be:

- returned
- shared or used for wider Commission activities (such as social events)
- kept on display at the Commission
- donated to charity, or the monetary value of the gift donated to charity

The Deputy Commissioner will then seek approval to accept the gift from a Level 1 delegation holder in writing.

Donations

A donation is a payment (in money, goods, or services) made voluntarily and without expecting reciprocation. This differs from a gift in that a donation is generally made to another organisation (often a charity or not-for-profit organisation).

The cost of a donation must be appropriate to the circumstances. When paying donations, the objectives must be consistent with the objectives of the Commission and donating should not result in any implicit or explicit obligation on individuals or the organisation, other than to apply the donation to the business purposes specified by the Commission at the time of the donation.

Donations must be:

- lawful in all respects, including complying with parliamentary appropriations
- disclosed in aggregate (e.g., If multiple donations are made then the full sum is disclosed)
- appropriately documented in the Gifts, Hospitality, Entertainment, Donations and Koha register
- made to a recognised organisation by normal commercial means – not to an individual and not in cash
- non-political
- authorised by an appropriate delegation holder, consistent with the objectives of the Commission.

The Finance Planning and Performance team must be notified of all donations and be recorded in the [Gifts and Hospitality Register](#).

Koha

A koha is a gift, token, or contribution given on appropriate occasions including:

- tangihanga
- attendance at an event/meeting
- for use on or for a marae
- kaumātua support for pōwhiri, mihi whakatau meetings, or other events.

Process

Koha is discretionary and usually unreceipted expenditure. To make a koha payment, you will need to write a memo which clearly states the purpose, amount and description of the koha and have it signed by the appropriate delegation holder. This memo must then be sent to the Finance, Planning and Performance team.

Delegations

Where possible, koha should be approved in advance. Level 2 delegation holders can approve koha up to \$250. Anything higher will need Level 1 approval. Please note this is explicit in the delegations framework and cannot be subject to management override.

Guidance on Koha

An appropriate amount of koha varies according to the size, venue, kaupapa, and sponsor of a hui. The amount given should reflect the occasion and must be approved in advance. Usually, the amount will be \$250 or less.

All koha must be recorded in the Gifts and Hospitality Register (see

Appendix 2: Overview of the Gift and Hospitality Register for more information).

The Commission acknowledges the distinction between koha and payments or fees for goods or services. Where the Commission has a duty to pay a marae for goods or services provided, this duty should be recognised as utu, or payment for such goods or services. For example, when the Commission needs to hold a function on a marae, payment will be in the form of utu, in relation to costs ascertained from the marae.

Complaints

The Commission investigates all formal complaints of inappropriate use of gifts or hospitality, in a manner appropriate to the seriousness of the complaint and may initiate a disciplinary process if the investigation indicates the complaint is substantiated.

The Commission will keep the complainant reasonably informed of the outcome of an investigation.

Further Information

Complete once all content developed.

- [Sensitive Expenditure Policy](#)
- [The Gifts and Hospitality Register](#)
- [Controlling Sensitive Expenditure: Guide for Public Organisations](#)

Appendix 1: Definitions and Examples

Gift

Any physical (tangible) item or service offered to staff in association with their work or their role at the Commission. Examples include, but are not limited to:

- flowers
- a box of chocolates
- a bottle of wine
- money, vouchers or shares
- corporate stationery (such as pens and calendars)
- a ticket to a sporting, cultural or other entertainment event not hosted by the external party
- the provision of favourable prices and/or terms on services or products that are not available to all staff
- spot prizes and raffle prizes.

Prizes received from a free competition entry obtained while carrying out an organisation's business are also considered to be receiving a gift for the purposes of this guide.

- Infrequent gifts are gifts that are received less than once a financial year.
- Inexpensive gifts are gifts with a monetary value of less than \$50.

Hospitality and entertainment

For the purposes of this policy hospitality and entertainment are interchangeable.

- **Routine hospitality** is the offering of refreshments such as tea, coffee and biscuits to visitors to the Commission's office, or including them in the catering for a Commission-run event. This hospitality should

be offered where common courtesy conventions mean it would be considered rude not to provide refreshments.

- **Extraordinary hospitality** is all other forms of hospitality or entertainment.
- **Received hospitality** can be any benefit offered to Commission staff in association with their work or their role at Commission. Examples include, but are not limited to:
 - working meals, including restaurant meals and drinks
 - cocktail functions
 - an invitation to attend a sporting, cultural or other event hosted by the external party making the offer, and
 - the external party meeting the costs of accommodation and travel associated with an invitation to a sporting, cultural or other event.

Appendix 2: Overview of the Gift and Hospitality Register

The [Gifts and Hospitality Register](#) records offered and provided gifts, hospitality and entertainment and will be maintained by the Finance, Planning and Performance team. This overview outlines the data captured.

Received gifts and hospitality

All gifts and hospitality with a value over \$50 must be recorded in the Gifts and Hospitality Register within five working days. Information captured must include:

- Date of offer / receipt
- Name and business unit of recipient
- The external party offering the gift or hospitality
- A description of the gift or hospitality
- The reason for gift or hospitality being offered (if known)
- The estimated value of the gift or hospitality
- If the gift or hospitality is above \$500, the reasons for accepting and, if accepted, who approved the acceptance
- If a gift has been accepted, how the gift has been dealt with.

Presented gifts and hospitality

All gifts and hospitality funded by the Commission must be recorded in the Gifts and Hospitality Register before they are presented.

Information captured must include:

- Date of purchase
- A description of the gift
- The business purpose and rationale for providing the gift or hospitality
- The cost of the gift
- Who approved the gift
- Whether the gift was presented to an internal or external recipient
- For gifts given to Commission staff: Name and business unit of recipient
- For gifts presented to external parties: Name and organisation of recipient

Donations and koha

All donations and koha funded by the Commission must be recorded in the Gifts and Hospitality Register before they are presented.

Information captured must include:

- Date of presentation
- Who the donation or koha was presented to
- The amount or a description of the donation or koha
- The reason for presenting the donation or koha
- Who approved the donation or koha.