

## GIFTS, KOHA AND DONATIONS POLICY

<b>Category</b>	Finance
<b>Policy Owner</b>	Chief Financial Officer
<b>Last review</b>	2 December 2024
<b>Next review</b>	2 December 2029
<b>Approved by</b>	Executive Leadership Team
<b>Effective date</b>	3 December 2024

### 1. PURPOSE

This policy outlines the University's position for expenditure on business-related activities involving Gifts, Koha, and Donations in alignment with the Sensitive Expenditure Policy, Inland Revenue tax obligations and All of Government Procurement Rules.

### 2. POLICY

All Gifts, Koha and Donations to and from the University must be subject to standards of probity and financial prudence that are expected of a public entity and able to withstand public scrutiny, including audit scrutiny.

#### Gifts Received

A Gift should not be accepted (whatever the nature or value) where it could be seen by others as an inducement or a reward that might place the University under an obligation. Generally, when accepting these gifts, the real or implied perception of a conflict of interest must be avoided.

All offers of Gifts to the University including Pacific gifting of cultural artefacts, with a value of \$1,000 NZD or above, and any Gifts with conditions attached, should be referred in the first instance to the Vice-Chancellor's Office.

Cash Gifts are unacceptable in all circumstances.

Staff are to:

1. Carefully consider whether it is appropriate for the University or as an individual on behalf of the University to accept a Gift;
2. Register the acceptance of all Gifts, except for Inexpensive Gifts that are openly distributed by suppliers and clients, in a Gifts register for Gifts valued greater than \$500 NZD;
3. Declare any Gifts received between \$50 NZD and \$500 NZD to their line manager.
4. Treat all Gifts that are accepted as the property of the organisation, to be used for the organisation's direct benefit;
5. Record in the Gift Register those Gifts that were offered but turned down; and
6. Limit Gifts that staff can personally receive to Infrequent and Inexpensive, such as Gifts that are openly distributed by suppliers and clients, for example, pens, badges, and calendars, and mementos from other universities, such as ties, scarves, spoons, and commemorative ornaments.

Where any Gift is required to be declared and recorded to the faculty or division Gifts Register (over \$500), a completed [Gift Approval Form](#) should be submitted to the Vice-Chancellor's Office. The Gift Registers will be reported annually to the Executive Leadership Team.

## Gifts Given

Gifts given must always be non-monetary and gifting of Cash is not allowed in any circumstances.

- Gift giving is to be given with integrity with a **clear motive which cannot be impugned** and is to clearly preserve **impartiality**;
- Gift given must be **moderate** and conservative;
- Gifts given must be for a **justifiable business purpose**, such as **improving the reputation and relationships** of the University and for appropriate staff milestones and life events;
- The purpose of giving Gifts should be specified and **documented**;
- Occasions for when it is acceptable are Gifts to delegations, visits to other universities, the establishment of relations for a justifiable business purpose, cultural events where a small Gift is appropriate. This list is not exhaustive, and it is expected that the Gift is appropriate to the occasion, or cultural event, and the University should appear neither lavish nor impoverished;
- All external Gifts no matter who the recipient is should not exceed \$500 NZD. A Gift may be given to a value above \$500 NZD per Gift with Executive Leadership Team member's approval, but should be notified to the Vice-Chancellor's Office with rationale and understanding;
- All Gifts to staff should not exceed \$150 NZD, which will attract relevant tax obligations that such a Gift creates;
- **No birthday Gifts** are to be paid for by the University;
- Gifts given to staff are subject to **Fringe Benefit Tax** (and are included in the cost of Gifts given to staff);
- If Gifts are given regularly or periodically to volunteers who work for the University without being paid, the Gifts are treated as honoraria for income tax purposes and are subject to 33% withholding tax.

## Payments for participation in research

- Any payment, koha or gift of money, goods or services to a research participant or to a body or organisation assisting in the recruitment of participants, which constitutes an undue inducement to participate in the research, is unacceptable (Health Research Council (HRC) Research Ethics guidelines 2.1.5). Participants' consent must be voluntary and not unduly influenced by financial reward (HRC Ethics guidelines 2.1.1c);
- Reimbursement for participants' out-of-pocket expenses (e.g. taxi fares, meals, parking fees) or compensation for inconvenience caused through their participation in the research may be made. Payments for inconvenience would typically be a nominal amount in recognition of the effort of the participant to attend the research project;
- The preferred form of participant payment is a voucher (food, petrol, store etc);
- If it is culturally appropriate to give cash (for example, koha, meealofa) approval is required (see Koha).

## Koha

Any Koha given on behalf of the University should be **reflective of the occasion** in the context of Māori custom. The following principles apply:

- Koha must be approved in advance by a manager with appropriate delegated financial authority, as Koha is usually discretionary and un-receipted, which raises the expectation of trust and probity;
- Request for Koha must be made via the [Koha Request Form](#) on ServiceNow, which should clearly state the purpose, date, amount, description, and staff member responsible for giving the Koha;
- To ensure the Koha is respectful and appropriate for all parties concerned, the request for Koha should be in the first instance, endorsed by the appropriate cultural advisor before it is approved by the appropriate financial delegation (Executive Leadership Team Member);
- Koha that exceeds \$500 NZD per event or occasion must be approved by the Chief Financial Officer; and
- There would normally only be one Koha from the University, so if there is more than one representative from the University attending an event, then prior coordination of Koha must be carried out.

### **Donations to the University**

All Donations to the University will be received through the AUT Foundation.

The University needs to carefully consider the source of the Donations through due diligence, and whether it is appropriate to accept it.

Donations which do not support the University's vision and strategic goals, or which could damage the University's reputation will not be accepted by the University.

The University will not accept Donations that require it to provide any valuable consideration to the donor or anyone designated by the donor, such as employment in the University, enrolment in a University program, or a University procurement contract.

### **Donations by the University**

The purpose of the Donation must be consistent with the business purpose of the University; and the cost of the Donation is appropriate in the circumstances.

The principles of preserving impartiality, integrity, and being moderate and conservative are particularly relevant here.

All giving of Donation must have prior approval from an Executive Leadership Team member, and should be notified to the Vice- Chancellor's Office with rationale and understanding;

Donations should be:

- Non-political;
- Lawful in all respects, including complying with parliamentary appropriations;
- Disclosed in aggregate (where required);
- Appropriately documented;
- Made to a recognised organisation by normal commercial means – not to an individual and not in Cash;
- Following clearly laid out financial delegations and appropriate authority; and
- Consistent with the objectives of the University.

### **Corrective Actions**

- All actions taken in the policies above must be transparent;
- Seen as acceptable to a reasonable person;
- Open to having the decision reviewed and reversed by the Chief Financial Officer, and any other corrective action taken; and
- Be consistent with the Sensitive Expenditure Policy.

The staff member and their line manager are to discuss the potential for Gifts, Donations and Koha, in advance, and record the amounts given.

The key value of any Gift received or given is transparency, appropriateness, and must be declared by the employee to their line manager. An objective lens should be applied as gifts are circumstantial and can be perceived as a bribe to promote business or to strengthen relationships.

### 3. DEFINITIONS

<b>Cash:</b>	is legal tender in the form of banknotes and coins.
<b>Donation:</b>	is a payment (in money, goods, or services) made voluntarily and without expecting reciprocation.
<b>Gift:</b>	is a token of recognition received or provided by the University staff. It usually takes the form of some tangible object, but might also be in the form of access to goods or services (for example free use of a corporate box at a sporting event, tickets to a concert).
<b>Inexpensive:</b>	is deemed to be less than \$50 NZD.
<b>Infrequent:</b>	is likely to be annually or less.
<b>Koha:</b>	is a Gift, token, or contribution given on appropriate occasions including: <ul style="list-style-type: none"><li>a) Tangihanga;</li><li>b) Attendance at an event/meeting;</li><li>c) For use on or for a marae; and</li><li>d) Kaumātua support for pōwhiri, mihi whakatau meetings, or other events.</li></ul>
<b>Reasonable Person:</b>	is seen as a person who displays actions and conduct expected of a reasonably prudent person acting under similar circumstances, with the same knowledge.
<b>University:</b>	means the Auckland University of Technology and includes all subsidiaries.

### 4. SCOPE

This policy applies to all members of this University, including Council, committee members, staff whether employed on a full-time or part time basis, and students.

### 5. LEGISLATION AND COMPLIANCE

The University shall comply with all applicable New Zealand laws, legislation, and regulations.

See also the Register of Key Legislation and specifically:

[Public Finance Act 1989](#)

[Financial Reporting Act 2013](#)

[Public Audit Act 2001](#)

[Protected Disclosures \(Protection of Whistleblowers\) Act 2022](#)

### 6. RELATED DOCUMENTS AND PROCEDURES

[Purchasing Card Policy](#)

[Travel Policy](#)

[Council Policy No: 2 Delegations](#)

[Preferred Supplier Procedures](#)

[Procurement Policy](#)

[Protected Disclosures Policy](#)

[Conflict of Interest Policy](#)

[Financial Authorisations Policy](#)

[Sensitive Expenditure Policy](#)

[Guidelines for Hospitality and Gifts](#)

## **7. DOCUMENT MANAGEMENT AND CONTROL**

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