

1 Finance

2 Background

There are some exceptional circumstances in which a small gift to a person outside the Office may be appropriate, or small gifts may for example be given to staff members for occasions such as reward for excellent performance, and farewells. The Commissioner or delegate should ensure the gift is appropriate for the occasion. The value of the gift must be agreed with the Commissioner or Manager to whom the staff member reports.

3 Staff welfare payments

The following expenditure approved by the Commissioner or delegate is considered to be a legitimate business expense:

- Flowers or gifts for personal events related to staff members and their immediate family such as births, illness and deaths up to the value of \$80;
- Farewell gifts for staff that is leaving the Office and has been employed in excess of 12 months. The amount spent should be appropriate to the length of service and agreed with the Commissioner.

The Office, as a good employer, may make reasonable provision for workplace hospitality for occasions such as staff farewells, Christmas celebrations and occasional social gatherings in the course of the year. Please refer to section **Error! Reference source not found.** for guidance on expenditure levels. Staff entertainment expenditure may be by way of contribution to the staff social club. All expenditure of this nature requires pre-approval by the Children's Commissioner.

4 Giving gifts or koha

All hospitality and/or gifts must be from approved budget provisions and, be appropriate to the occasion and withstand public scrutiny.

Koha is normally expected when staff visits a marae. Adequate records should be kept supporting the payment. Approval for, and determination of, the appropriate amount of the koha will be determined by the Commissioner and the party organising the visit.

5 Koha (tax definition)

Koha is a gift, token or contribution given on appropriate occasions. Koha has been defined by the Inland Revenue Department (IR278) as:

An unconditional gift is defined as a donation made to a non-profit body, where the giver (or any relative) does not receive any goods or services in return for the donation. This carries with it no obligations to account for tax.

It is not:

- A fee or charge;
- A payment for goods and/or services received or expected;
- A business or commercial transaction.

Any of the above payments would be subject to compliance with current tax legislation as they are not Koha; therefore, an invoice should be issued by the provider.

As part of its role to monitor the quality of services delivered by Child, Youth and Family, monitoring team members meet with whānau/families to discuss their experience of contact with Child, Youth and Family. Each whānau/family is given a koha of a \$50 grocery voucher to acknowledge the time they have given to assist the team. Numbers of whānau/families to be interviewed and given a koha will be determined prior to each visit.

Children and young people who meet with the team are given a voucher of up to \$15 value to spend in a video rental or department store. Numbers of vouchers will be determined prior to each visit.

Koha payments should be rare. All Koha payments should be approved in advance. A written justification should be provided detailing the nature of the occasion. The Commissioner or Corporate Services Manager should sign this off.

6 Receiving Gifts or koha by staff or on behalf of the Office

In addition to giving gifts and koha there may be times when a gift or koha is presented to an individual or to the Office. In such circumstances the following guidelines should be followed.

The line between token gifts of appreciation and those that might compromise the recipient is often not easily defined but as a general standard 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 Office under an obligation.

As a general rule staff should not accept gifts in excess of \$50, where it is intended for personal use. For purposes of clarity, an invitation to dinner will be deemed to be within this approval. Any gifts in excess of \$50 will become the property of the Office and must be presented to the Office.

All offer of gifts to the Office with a value of \$1,000 or above, and any gifts with conditions attached, should be referred in the first instance to the Commissioner.

Under no circumstances can gifts be exchanged for cash nor can goods, works and/or services be received or, 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 Office.

Attendance at functions or events during Office hours such as, sports or cultural events that incur expenses for the host of over \$100, may be accepted subject to prior notification to Commissioner. Annual leave and travel cost reimbursement by the staff member attending such functions or events may be required where the Commissioner considers these to be significant.

Gifts received by staff members while overseas should be accepted on behalf of the Commissioner and should be declared to the Commissioner on return.

The Commissioner may at his/her sole discretion accept gifts for the use or enjoyment of staff or for the benefit of the Office and will be subject to the gift or donation not resulting in an abridgement of freedom or the compromising of the integrity of the Office or staff.