

20 August 2025

s9(2)(a)

Mālō e lelei **s9(2)(a)**

RESPONSE TO AN OFFICIAL INFORMATION ACT REQUEST (REF: DOIA007-2025/26)

On 28 July 2025, you contacted the Ministry for Pacific Peoples (the Ministry) requesting under the Official Information Act 1982 (OIA), information regarding a copy of the Ministry's gift register and internal gift handling policy. I have outlined your specific request and my response below.

*This is a request for official information under the Official Information Act 1982.
I request the following information:*

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

Please see the Appendix table for a copy of the Ministry's gift register covering the period from 1 January 2023 to the date of request - 28 July 2025.

- 2. A copy of your agency's current policy or guidelines relating to the acceptance, declaration, or handling of gifts, hospitality, or koha.*

The Appendix table also includes a copy of the Ministry's current internal Hospitality, Gifts and Entertainment Policy.

Auckland

9 Ronwood Ave, Manukau
PO Box 97005,
South Auckland Mail Centre 2240
P: 09 265 3200

Wellington National Office

Level 2, 44 The Terrace
Wellington, 6011
PO Box 833, Wellington 6143
P: 04 473 4493

Christchurch

Level 1, BNZ Centre
120 Hereford St
Private Bag 4741,
Christchurch 8011

IN-CONFIDENCE

In line with standard OIA practice, the Ministry proactively publishes some of its responses to OIA requests. As such, this letter may be published on the Ministry for Pacific Peoples' website. Your personal details will be removed, and the Ministry will not publish any information that would identify you or your organisation.

Should you wish to discuss this response with us, please feel free to contact the Ministry at: uia_requests@mpp.govt.nz.

If you are dissatisfied with this response, you have the right, under section 28(3) of the OIA, to seek an investigation and review by the Ombudsman. Information about how to make a complaint is available at www.ombudsman.parliament.nz or freephone 0800 802 602.

Mālō 'aupito



Mauailegalu Mathew So'otaga
Acting Deputy Secretary
Corporate and Support Services

Appendix 1 – List of Documents

#	DATE	DOCUMENT TITLE	DECISION ON RELEASE
1	August 2025	Gift Register	Released in full
2	July 2024	Hospitality, Gifts and Entertainment Policy	Released in full

GIFT ACCEPTED	POSITION OF STAFF MEMBER WHO ACCEPTED	ESTIMATED VALUE	DATE RECEIVED	OFFERED BY	OUTCOME
Panikeke Gift box, Auckland University merchandise, food parcel	Director	\$200	26/03/2023	ASB Polyfest	Accepted
Gift bag consisting of coffee mug, lavalava, t-shirt and moisturiser	Deputy Secretary	\$50	30/03/2023	Moana Connect	Accepted
Gift bag consisting of lavalava, fan, food	Director	\$50	14/04/2023	NZEI Pasifika Fono	Accepted
Fijian woven mat	Kapasa Trainer	\$200	4/05/2023	Ministry of Internal Affairs	Accepted
Shell necklaces	Director	\$180	28/10/2023	Tokelau community	Accepted
Percussive therapy device	Deputy Secretary	\$80	24/11/2023	Cause Collective (table prize at awards dinner)	Accepted
1 x Cultural Artefact Display, 2 x Woven Fans, 3 x Head Garlands ('Eikatu), 1 x Woven Basket Bag	Deputy Secretary, Chief Adviser	\$500	29/11/2023	Members of the Mauke Enea Community Group	Accepted
1 x \$100 Prezzy Card	Director	\$100	2/12/2023	Centre for Pacific Languages - Samoan Languages class	Accepted
Shortbread	Advisor	\$66	5/12/2023	Southern Cross Insurance	Accepted
Gift box	Director	\$100	5/12/2023	H2R Recruitment	Accepted
Book	Deputy Secretary	\$60	6/12/2023	Creative NZ	Accepted
Book	Director	\$60	6/12/2023	Creative NZ	Accepted

GIFT ACCEPTED	POSITION OF STAFF MEMBER WHO ACCEPTED	ESTIMATED VALUE	DATE RECEIVED	OFFERED BY	OUTCOME
Gift basket of food and a candle	Senior Advisor	\$80	8/12/2023	Dioscuri	Accepted
Flowers and bottle of wine	Deputy Secretary	\$60	8/12/2023	Akihehuo Community Trust	Accepted
Bag, sweatshirt, panikeke gift box, ula fala	Director	\$150	23/3/2024	ASB Polyfest Samoa stage co-ordinators and University of Auckland	Accepted
Monetary gift	Lead Advisor	\$100	23/3/2024	Bereaved family of member of staff	Accepted
FIFA Football match ball	Lead Advisor	\$60	24/4/2024	NZ Football Federation	Accepted
Coffee vouchers 2 x	Director and Senior Advisor	\$50	30/04/2024	Government Social Network	Accepted
Gift box	Manager	\$90	12/06/2024	Pasifika Thrive youth organisation	Accepted
Complimentary World Choir Games Opening Ceremony - Ticket 2 x (10 July 2024)	Deputy Secretary, Partnership Lead	\$100	1/07/2024	World Choir Games 2024 Committee	Accepted
Complimentary World Choir Games Awards Ceremony - Ticket 4 x	Deputy Secretary, Partnership Lead	\$200	17/07/2024	World Choir Games 2024 Committee	Accepted
Complimentary World Choir Games Closing Ceremony - Tickets 4 x (20 July 2024)	Deputy Secretary, Partnership Lead	\$200	17/07/2024	World Choir Games 2024 Committee	Accepted
Complimentary World Choir Games Event Guest Passes 5 x	Deputy Secretary, Partnership Lead	\$250	17/07/2024	World Choir Games 2024 Committee	Accepted

GIFT ACCEPTED	POSITION OF STAFF MEMBER WHO ACCEPTED	ESTIMATED VALUE	DATE RECEIVED	OFFERED BY	OUTCOME
Gift Basket - chocolates, wafers, crackers, mixed nuts, cookies & lollies	Senior Advisor	\$50	18/10/2024	Fale Pasifika Women's Refuge	Accepted
1 x Painting/Artwork	Deputy Secretary	\$250	30/11/2024	Emmerson Toomaga	Accepted
1 x Painting/Artwork	Deputy Secretary	\$250	30/11/2024	Nelly Cowan	Accepted
Gift box containing food items	Director	\$150	9/12/2024	H2R Consulting	Accepted
1 x Otoutahi tea towel 1 x framed silver fern	Programme Lead	\$100	18/12/2024	Christchurch City Council	Accepted
Farro Entertainer's Box (Chocolate Bark, Nut Medley, Gourmet Crackers, Herb & Spice Mix with Cashews and Cheeseboard)	Chief Adviser	\$50	12/03/2025	Pasifika Sisters in Sport	Accepted
Box of Pacific corned beef (24-12oz cans)	Chief Adviser	\$200	19/04/2025	Ekalesia Metotisi Samoa Drury	Accepted
2 x \$100 Prezzy cards	Advisor	\$200	30/04/2025	Fire & Emergency NZ	Accepted
2 x gift baskets	Senior Advisor and Chief Adviser	\$100	22/06/2025	Puaseisei EFKS Mangere East	Accepted
Book: Crafting Aotearoa: A culture history of making in New Zealand and the wider Moana Oceania	Principal Analyst	\$85	7/07/2025	Nicola Legat, Te Papa Press	Accepted

GRAND TOTAL
\$4,421

Note: *grand total from 1 January 2023 to 28 July 2025 only.*

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Ministry for
Pacific Peoples

Te Manatū mō ngā Iwi ō te Moana-nui-ā-Kiwa

Ministry for Pacific Peoples

Hospitality, Gifts and Entertainment Policy

Corporate Policy

DCE, Corporate & Support Services, Finance & Procurement

July 2024

Document

This document contains policy relating to hospitality, gifts and entertainment and to provide guidance to staff in understanding what limits apply when hosting or entertaining on behalf of the Ministry for Pacific Peoples (the Ministry).

Version History

VERSION	DATE	AUTHOR	KEY CHANGES
1.0	February 2018		Review of finance policies. Separated from the previous Business Expenditure Policy.
2.0	February 2018		Clarifying the position of receiving cultural gifts for the Ministry, and re-gifting. Also updating limits for staff entertainment.
3.0	April 2020		Cyclic review
4.0	May 2021		Amendment to clarify staff Christmas functions and increase amount.
5.0	November 2022		Amendment to decrease amount for staff Christmas functions.
6.0	April 2023	John Apanowicz	Policy Review
7.0	November 2023	Tuaopepe Brian Fайтеle	Policy Review refresh post Organisational Change
8.0	July 2024	Mauailegalu Mathew So'otaga	Koha and Mea alofa policy expanded to be more specific

Note: Do not make unauthorised electronic copies or new versions (drafts) of this corporate policy. Contact the Deputy Secretary Corporate & Support Services to have new drafts initiated and recorded in the appropriate manner.

Status

CONTACT	Deputy Secretary, Corporate & Support Services
STATUS	In effect from December 2023
APPROVED DATE	December 2023
POLICY OWNER	Ministry for Pacific Peoples
BUSINESS OWNER	Deputy Secretary Corporate & Support Services
REVISION CYCLE	Every two years or as needed
NEXT REVIEW	December 2025

Signoff

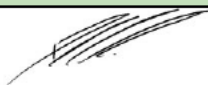
NAME	ROLE	SIGNATURE	DATE
Danilo Coelho de Almedia	Deputy Secretary, Corporate & Support Services		13 February (noted ELT meeting)

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1. Purpose

This policy provides staff the guidance when considering whether to accept or decline gifts or hospitality, it also outlines the limits that apply when hosting or entertaining on behalf of the Ministry.

Adherence to this policy is monitored by the Deputy Secretary Corporate & Support Services through the Hospitality and Gift Register and demonstrates high standards of accountability and transparency.

2. Principles

The Ministry's Code of Conduct and the Public Service Commission's Code of Conduct outlines the standards of conduct expected of all public servants. Our values show that we are fair, impartial, responsible and trustworthy and act in a manner that maintains public confidence in the Ministry and the wider state sector.

The use of taxpayers' funds must be defensible and modest and have a justifiable business purpose.

We must refuse all gifts or hospitality that could be seen as undermining our integrity or the integrity of the Ministry or the wider public sector, in particular accepting gifts or hospitality that could reasonably be seen as creating a real or perceived obligation or influence.

3. Scope

All employees and contractors must apply this policy consistently across the Ministry when on duty or acting in their official capacity.

4. Gifts

A gift is any physical tangible item or service offered to staff in connection with their work or their role at the Ministry. Some examples are:

- A bottle of wine
- Corporate stationery
- A ticket to a sporting, cultural or other event
- Tapa and fine mat (refer 2.1)
- Favourable prices or terms on services or products not available to all staff at the Ministry.

4.1 Cultural gifts and regifting

In Pacific cultures, the gifting and re-gifting of cultural gifts such as tapas, fine mats and other artwork is significant. If offered a cultural gift, a staff member of the Ministry may accept it on behalf of the Ministry.

The gift will be entered in the Gifts and Hospitality Register and becomes the property of the Ministry. Cultural gifts received may be displayed, or re-gifted by the Ministry.

4.2 Offers of Gifts

Staff may, after careful consideration of the principles outlined in this policy, accept gifts with a value of less than \$50 without the approval of their manager.

Gifts with a value of less than \$50 do not need to be recorded on the Ministry's Gifts and Hospitality Register.

Gifts with a value of \$50 and over must be approved by their manager and recorded on the Ministry's Gifts and Hospitality Register, irrespective of whether the gift is accepted or not.

Where it's not practicable to ask the giver what the value of the gift is, then seek guidance from the Deputy Secretary Corporate & Support Services to estimate the value. If the values cannot be determined with enough precision, then treat the gift as if it has a value of \$50 and over.

4.3 Accepting Gifts

Any accepted gifts belong to the Ministry and may not be sold or exchanged.

Suitable uses of gifts are either use by all Ministry staff (e.g. book), display (e.g. artefact), social club raffle (e.g. bottle of wine) or charitable donation (not in exchange for goods, services or otherwise).

Cultural gifts may be re-gifted. A member of the Executive Leaderships Team (ELT) must decide how to dispose of the gift, or if the ELT member receives the gift, another ELT member will decide on how it is to be disposed of.

4.4 Unacceptable Gifts

Situations where gifts must be declined:

- Money, gift vouchers, shares or similar items
- Tickets to concerts or sports events, unless the Secretary's approval is obtained and there is a specific business purpose for attending
- Items where a direct instruction has been given by the Public Services Commissioner that they should not be accepted (e.g. Rugby World Cup tickets)
- During a procurement, tendering or similar situation where the Ministry is likely to be making decisions involving the external party offering the gift
- The staff member offered the gift 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
- Cases of continuous procurement, such as an ongoing panel of preferred providers, never accept gifts during the time that the panel is being established, or when providers are under consideration for specific work.

4.5 Declining Gifts

If refusing or returning a gift is not practically possible or would cause embarrassment or offence to the giver (e.g. a gift from a foreign delegate or where it would be impolite to return it), enter it into the Ministry's Gifts and Hospitality Register and hand it to the Deputy Secretary Corporate & Support Services as soon as possible.

4.6 Prize draws, raffles and loyalty cards

Staff should not enter prize draws, raffles or competitions run by suppliers because it is inappropriate to accept a prize, which could be seen as an inducement to continue to use that supplier.

To the extent practicable, staff should treat loyalty rewards earned while on business as the property of the Ministry and those should be applied for the benefit of the Ministry. A record should be kept of the loyalty rewards accrued and how those loyalty rewards are spent.

4.7 Offering Gifts

The Ministry may offer gifts when it has a genuine business purpose or it's suitable for the particular circumstances (e.g. cultural expectation or hosting an international delegation). Gifts should be modest and appropriate. All expenditure for gifts must be approved by a member of ELT and generally should not exceed \$100 excluding GST. Gifts exceeding \$100 must be approved by the Chief Executive.

5. Hospitality

Hospitality is any benefit offered to staff in association with their work or their role at the Ministry.

Some examples are:

- Working meals, including meals and refreshments at restaurants
- Invitations to attend a sporting, cultural or other event and being hosted by the external party making the offer
- An external party covering the costs of accommodation or travel associated with an invitation to a sporting, cultural or other event.

While the type of function may be acceptable, an excessive cost may render the expenditure unacceptable overall.

Managers must satisfy themselves that the hospitality is appropriate (e.g. "Is it necessary to offer food and beverages or can the business be conducted appropriately without it?"). Other considerations are:

- Clear reasons and scope for the intended hospitality, including the intended participants and direct relationship to the organisational goals
- Reasonableness of the costs associated with the functions for staff and pre-approval by the relevant manager
- Financial prudence. Where a restaurant is involved, it should be of a reasonable standard but not unduly expensive
- The staff member arranging the hospitality must ensure that:
 - arrangements for hospitality are fully detailed in respect of purpose, participants and costs, and approved by the relevant manager in advance; and
 - only those staff who are crucial to the business concerned should be included.

5.1 Accepting Hospitality

In general, staff may, after careful consideration of the principles outlined in this policy, accept hospitality:

- with a value of under \$50

- involving 'Working Meals' (meals with an external party at any time of day where the main purpose is business-related with specific business objectives that are relevant to the Ministry, where the provision of meals and refreshments is incidental to the main purpose)
- hosted by other New Zealand Government departments
- that involves a visiting delegation

Hospitality with a value of less than \$50 does not need to be recorded on the Ministry's Gifts and Hospitality Register.

Staff may, after careful consideration of the principles outlined in this policy, accept hospitality with a value of \$50 and over with the approval of their manager. All offers of hospitality with a value of over \$50 must be recorded on the Ministry's Gifts and Hospitality Register irrespective of whether the hospitality is accepted or not.

5.2 Frequent Hospitality

Where staff are offered hospitality that is of low value (less than \$50) and that hospitality is repeatedly offered by the same external party to the staff at a frequency that renders the total value of hospitality in a calendar year as being \$200 and over, then that hospitality may only be accepted with the approval of a member of ELT. Frequent hospitality must be recorded on the Ministry's Gifts and Hospitality Register.

5.3 Unacceptable Hospitality

Situations where hospitality must be declined:

- Invitations to concerts or sports events, unless the Secretary's approval is obtained and a specific business purpose for attending exists
- Hospitality where a direct instruction has been given by the Secretary or the Public Service Commissioner that they should not be accepted
- During a procurement, tendering or similar situation where the Ministry is likely to be making decisions involving the external party offering the hospitality
- The staff member offered the 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 hospitality
- Cases of continuous procurement, such as an ongoing panel of preferred providers, never accept hospitality during the time that the panel is being established, or when providers are under consideration for specific work.

5.4 Declining Hospitality

Hospitality should have a justified business purpose, be moderate, and not undermine the integrity of the Ministry or the wider Public Service.

When the principles outlined in this Policy are not complied with hospitality should be refused.

Hospitality should also be refused where that hospitality:

- Does not fit within the categories of hospitality that can be accepted
- Has not received prior approval from a manager or where appropriate, a member of ELT
- Is offered from an external party and could be perceived as influencing the Ministry or the employee
- Does not have a clear business purpose.

5.5 Alcohol when being hosted by an external party

The cost of alcohol is considered to be personal expenditure and will not be reimbursed.

Where it is appropriate for staff to consume alcohol, they are expected to exercise restraint. This is in acknowledgement that the Code of Conduct continues to apply.

In determining whether to consume alcohol, staff should consider whether the circumstances make it appropriate to accept and consume the alcohol.

6. Entertaining

6.1 Offering Hospitality

There are occasions where it is appropriate for the Ministry to host individuals or groups as part of normal business practice. Consideration should be given to:

- Reason and scope of hospitality, including recipients
- Reasonableness of costs associated with hosting
- Direct relationship to the Ministry's goals and purpose
- Financial prudence
- Cultural aspects.

Moderate and conservative expenditure in respect of hosting may be incurred, unless it is appropriate to do otherwise

All hospitality offered by the Ministry must have the prior approval from a member of ELT.

Audit New Zealand have provided guidelines as to reasonableness of hospitality costs:

- Restaurant meal costs, up to \$60-70 per person
- Food and alcohol costs, ratio of 80:20 (where it is appropriate to provide alcohol).

Reasonable costs of meals and/or refreshments for meetings with external parties will be met by the Ministry where appropriate. Due consideration is to be given as to whether such costs would be reasonable, defensible and modest. Where practical staff should obtain prior approval from a member of ELT.

Hospitality expenditure may include alcohol at modest levels with the prior approval from the Secretary where it would be suitable to offer alcohol as a normal part of the event.

Where alcohol is offered, it may be appropriate for the Secretary to place conditions on alcohol consumption such as offering beverages on a buy-your-own basis.

6.2 External Functions

Reasonable costs of meals and/or refreshments for meetings with external parties will be met by the Ministry where appropriate. Due consideration is to be given as to whether such costs would be reasonable, defensible and modest. Where practical staff should obtain prior approval from a member of ELT.

6.3 Staff travelling as an official representative of the Ministry may incur costs to the Ministry for entertainment where that entertainment:

- Is appropriate, reasonable, defensible and modest
- Has a clear link between the representation and the Ministry achieving its business objectives
- Is accounted for with documentation of the guests attending and the purpose of the function
- Is made in accordance with the Ministry's Travel Policy.

Where practicable, staff should obtain prior approval from a member of ELT for any entertainment costs while travelling as an official representative of the Ministry.

6.4 Internal Functions

In determining whether to fund an event, consideration should be given to:

- The scale of the event
- The Ministry's obligations as a good employer
- The costs of the event
- Whether any other funding is available and could be sought from another source.

Where that function is held at a restaurant or bar, then the cost of meals and beverages must be reasonable and align with the guidelines set out by Audit New Zealand (ie: a reasonable ratio of food to alcohol costs is 80:20).

6.5 Christmas Functions, Farewells and Recognition

For Christmas functions The Ministry will subsidise up to \$25.00 per employee per year as determined by the Secretary. This is for attendance at either an 'all staff' event or a team event, but not both.

Reasonable costs of farewell functions (including gifts) will be met by the Ministry where appropriate. Due consideration is to be given as to whether such costs would be reasonable, defensible and modest. Where practical staff should obtain prior approval from a member of ELT. There is an expectation that staff will contribute towards the cost of a gift.

Functions in recognition of an outstanding achievement or effort that extends beyond the standard duties or to celebrate a special occasion or commiserate a significant event (eg: sickness, bereavement, injury, illness, marriage, birth of a child or another significant event) must have prior approval from a member of ELT.

6.6 Alcohol when hosting an internal function

In general, expenditure should not include alcohol and any charges for alcohol will not be reimbursed.

Where alcohol is offered, it may be appropriate for the Secretary to place conditions on alcohol consumption such as allowing beverages on a bring-your-own basis.

If the Secretary approves the consumption of alcohol, then the internal function must:

- Have a set time to finish
- Observe good host responsibilities including making available appropriate food and non-alcoholic beverages
- Only offer a modest quantity of alcohol.

Where it is appropriate to have alcohol, staff are expected to exercise restraint. This is in acknowledgement that the Code of Conduct continues to apply.

7. Koha or Mea alofa

Koha or mea alofa is an unconditional gift, a gesture of good will and good faith, and is an integral value of tikanga Māori. Koha| mea alofa is not given in exchange for goods or services, it is not stipulated by the recipient nor is there any expectation to receive it. Rather, koha or mea alofa is bestowed in good will and good faith reflecting the mana of the giver and the receiver and applies to occasions or situations where it would be culturally inappropriate to place a value.

Koha or me'a alofa invokes the concept of reciprocity, while it is not a goods or services-based exchange, when giving koha or mea alofa it is appropriate to consider the mana of the occasion and past interactions that have occurred between parties. Traditionally koha or mea alofa took many forms, including food and taonga, however, in modern society koha or me'a alofa is typically given as a monetary value.

In Pacific cultural contexts, both in Aotearoa New Zealand and throughout the Pacific region, as well as in monetary value, koha or mea alofa does commonly manifest in food, taonga, and as well as in immaterial forms like time and cultural knowledge.

Koha| mea alofa| me'a alofa| pākau aro'a is comparable and termed in Pacific languages as follows:

Mea alofa	Gagana Samoa
Pakau aro'a	Te Reo Māori Kuki 'Airani
Mea 'Ofa	Lea Faka Tonga
Mea alofa	Te Gana Tuvalu
Tēfakhanisi	Faeag Rotuman Ta
Loloma	Vosa Vakaviti
Bwaitangira	Te tae tae ni Kiribati
Mea alofa	Te Gagana Tokelau
Mena fakaalofa	Vagahau Niue

7.1 Scope

This policy applies to all permanent, fixed term, and casual employees of the Ministry. For the purposes of reading this policy, the term 'staff' refers to Ministry 's employees.

This policy relates to koha| mea alofa| me'a alofa| pākau aro'a given in keeping with tikanga Māori and to ensure that the Ministry as manuhiri are represented with mana, and to uphold the mana of the Crown and its relations with Māori.

This policy also applies to koha| mea alofa| me'a alofa| pākau aro'a made in keeping with the tikanga of other cultures where koha| mea alofa| me'a alofa| pākau aro'a also seeks to ensure that the Ministry as guests are represented with mana, and to uphold the mana of the Crown and its relationships with those that are receiving koha| mea alofa| me'a alofa| pākau aro'a from the Ministry.

This policy pays particular attention to koha| mea alofa| me'a alofa| pākau aro'a made in keeping with different Pacific tikanga as the nature of the Ministry 's role, see staff regularly interacting with Pacific communities and observing different Pacific tikanga.

Further guidance on giving gifts to external parties is included in 'Controlling sensitive expenditure: Guide for public organisations' published under section 21 of the Public Audit Act 2001.

7.2 Key Principles

The Ministry 's financial statements are prepared in compliance with the Public Finance Act 1989, New Zealand generally accepted accounting practice, Public Benefit Entity International Public Sector Accounting Standards, and relevant Treasury instructions.

The spending of public money requires a high degree of transparency and financial prudence taking into account public expectations and perceptions of appropriateness and efficiency.

Any expenditure by The Ministry must follow the principles of the Business Expenditure Policy – for instance it should be modest, appropriate and for a business purpose.

The Ministry also follows a common set of Pacific cultural values as articulated in the Pacific Wellbeing Strategy:

- Aro'a / Love
- Fakalilifu / Respect
- Piri'anga / Collectivism
- Tāpuakiga/ Spirituality
- Magafaoa / Family
- Ola fetufaaki / Reciprocity
- Soalaupul / Consensus

7.3 Requesting koha or mea alofa

At events, there should be one The Ministry koha or mea alofa given per occasion from the Ministry. If there is more than one staff member representing the Ministry, then prior coordination of koha or mea alofa must be organised. It is essential that koha or mea alofa is organised ahead of the event and an appropriate representative is designated to deliver it.

If more than one koha or mea alofa is to be given at the same event i.e. to different individuals in recognition of the different roles that they play, the business unit must also organise this ahead of the event.

7.4 Pre-approval of koha or mea alofa

The amount of koha or mea alofa will depend on the circumstances. To ensure the koha or mea alofa is appropriate for all parties concerned, the koha or mea alofa request should be endorsed by the appropriate cultural advisor before being pre-approved by the relevant financial delegation holder.

Approval limits for approving koha or mea alofa are contained in the Financial Delegations Policy.

7.5 Exceptions to koha or mea alofa pre-approval

In exceptional circumstances, koha or mea alofa is permitted to be given without prior approval (e.g., when a Minister visits a local iwi and koha or mea alofa is given at short notice at the Minister's request).

Staff will be reimbursed in these circumstances. An expense claim must be submitted, and approval obtained in line with the limits stipulated above in the Financial Delegations Policy.

7.6 Personal koha or mea alofa

Staff may feel it appropriate to give a personal koha or mea alofa as an expression of their contribution to an occasion. The Ministry does not discourage staff from doing so but will not provide reimbursement in these instances.

7.7 Receiving koha or mea alofa

There may be times when Ministry staff receive koha or mea alofa. All koha or mea alofa must be recorded in the gift register, and decisions about what to do with the koha or mea alofa must be guided by the Hospitality Gifts and Entertainment Policy.

8. Roles and Responsibilities

Role	Responsibility
Secretary	Approval of this policy. The Ministry meeting its obligations under this policy. Ensuring any breaches of this policy are addressed.
Deputy Secretaries	Embedding this policy in their business units. Ensuring that their respective business unit is compliant with this policy.
Deputy Secretary, Corporate & Support Services (business owner)	Ensuring the policy is working effectively through regular monitoring and reporting of policy compliance. Ensuring staff receive training on this policy. Ensuring any breaches of this policy are addressed.
Manager Finance	<ul style="list-style-type: none">Reporting any non-compliance with this policy to the Deputy Secretary, Corporate & Support Services.Reviewing the policy and implementing any required changes.
Cultural advisory	Ensuring the cultural integrity of tikanga Māori as described in this policy is upheld. Ensuring the cultural integrity of different Pacific tikanga and kawa as described in this policy is upheld. Providing cultural leadership and guidance with the Deputy Secretary, Corporate & Support Services. Ensuring a high degree of equitable balance of this policy and payment amounts. Providing cultural affirmation/ approval for all koha or mea alofa applications.

Role	Responsibility
Managers	<p>Ensuring proposed expenditure:</p> <ul style="list-style-type: none"> • Has been approved by the cultural advisor. • Is considered financially prudent and able to withstand scrutiny. • Is necessary and reasonable for Ministry purposes and consistent with all the Ministry policies. • Is covered by the available budget prior to granting approval. • Can be approved under the Financial Delegation Policy. • Is supported by the appropriate documentation and is correctly coded.
All staff	<p>Complying with this and all other relevant Ministry policies.</p> <p>Reporting any non-compliance with this policy to their manager or Deputy Secretary, Corporate & Support Services.</p>

9. Monitoring and Assurance

The Policy Owner has overall responsibility for monitoring the policy for effectiveness and compliance.

10. Measures of Success

There are no tangible measures of success.

Intangible measures of success are primarily the satisfaction of both Ministry staff and Community groups following interactions where Koha or Mea alofa is exchanged. Otherwise, this policy is successful when it is complied with.

11. Compliance Management

Koha or Mea alofa payments do not follow the normal path through the Ministry's payment systems, because they are not generated from a supplier invoice. However, they are coded to a unique Ministry ledger code so can be individually scrutinised for compliance with this policy.

12. Reporting and Information

Because a unique Ministry ledger code is used, reports can be generated to show all Koha or Mea alofa payments as required. Supporting documentation can be produced by following the normal audit trails within the Ministry's payment system.

13. Related Legislation, Regulations, and Guidance

- IRD Guide: Nga utu me nga koha i te hāpori Māori IR 382
- IRD Guide: Payments and gifts in the Māori community IR 278
- Office of the Auditor-General: Controlling sensitive expenditure: Guide for public organisations
- Office of the Auditor-General Part 9: Other types of expenditure

- Public Finance Act 1989
- Treasury instructions

14. Related Ministry Policies, Procedures and Guidance

- Business Expenditure Policy
- Fraud Policy
- Code of Conduct
- Hospitality and Entertainment Policy
- Conflicts of Interest Policy
- Yavu Foundations of Pacific Engagement
- Financial Delegations Policy
- Koha Policy
- Protected Disclosures Policy
- Procurement Policy
- Travel Policy

15. Additional Reading

Refer to the State Services Commission's Guidance on acceptance of gifts, benefits and gratuities (Oct 2002) (www.ssc.govt.nz/guidance-acceptance-of-gifts).

A Management Guide to Discretionary Expenditure, by the Institute of Internal Auditors New Zealand Incorporated (1996)