

11 August 2025

Ref: OIA-2526-008

9(2)(a)

[Redacted]

[Redacted]

Thank you for your email of 28 July 2025 to the Social Investment Agency (SIA) requesting, under the Official Information Act 1982 (the Act), the following information:

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.**

In addition to the attached table in response to part one, SIA has identified two internal policies in scope of your request. I have decided to release these to you in full, as detailed in the attached Document Schedule.

Please note, both policies are in the process of being updated as part of our regular reviews of internal policies.

Item	Date	Title	Document Description
1.	July 2021	Gifts, Hospitality and Koha Policy	The principles and procedures for our people to follow when considering whether to accept or give gifts, hospitality or koha.
2.	December 2022	Staff Functions Farewells Catering and Gifts Policy	Sets out how employees deal with expenditure for staff functions and the purchase of catering and/or gifts.

If you wish to discuss any aspect of your request or this response, or if you require any further assistance, please contact [info@sia.govt.nz](mailto:info@sia.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](http://www.ombudsman.parliament.nz) or freephone 0800 802 602.

Yours sincerely



A handwritten signature in black ink, appearing to read 'Luana Scowcroft', with a long, sweeping underline that extends to the right.

Luana Scowcroft  
**Manager, Engagement, Ministerials and Communication**  
Social Investment Agency

## Gift and Hospitality Register

Date received	Description	Recipient's name	Recipient's Role	Organisation	Estimated value	Accepted/ Declined
25/05/2023	Invitation to the Gillies McIndoe Research Institute Annual Gala Dinner	Renee Graham	Chief Executive	Insurance Australia Group	\$200	Accepted
20/06/2023	Presented at NZDF Leadership Program - Bottle of Woven Stone Sauvignon Blanc	Renee Graham	Chief Executive	New Zealand Defence Force	\$20	Accepted
1/12/2023	Thank you gift for presentation - Chocolates	Andrew Webber	Chief Economist	COMPASS, UoA	\$15	Accepted
19/11/2024	Conference registration (scheduled to present)	Alistair Mason	Deputy Chief Executive	INFINZ	\$80	Accepted
25/11/2024	Accommodation and meal in connection with receiving community award	Andrew Coster	Chief Executive	Indian Newslink	\$350	Accepted
7/02/2025	Thank you gift to mentor - Book and chocolate	Simon Anastasiadis	Principal Data Scientist	Summer Intern	\$50	Accepted
2/04/2025	Thank you gift to Panellist - Candle and chutney	Catherine Sinclair	Senior Business advisor	Diversity Works	\$50	Accepted

## Gifts, Hospitality and Koha Policy

<p><b>Intent</b></p>	<p>We are careful when giving and receiving gifts, hospitality and koha. We spend public money wisely and avoid any real or perceived obligations to others. We act with probity and apply principles of manaakitanga and whanaungatanga.</p>
<p><b>Our values</b></p>	<p><b>Tāngata – We’re about people</b></p> <p>We show manaakitanga to the people with work with.</p>  <p><b>Puaretanga – We’re transparent by nature</b></p> <p>We are transparent about gifts, hospitality and koha that we give or receive. Our expenditure would be seen as reasonable by someone with an independent view.</p> 
<p><b>Principles</b></p>	<ul style="list-style-type: none"> <li>• We are seen as fair, impartial, responsible and trustworthy and act in a way that maintains public confidence.</li> <li>• Accepting or giving gifts, hospitality or koha is sometimes necessary for maintaining relationships. We find the balance between propriety and not offending with the refusal of a gift.</li> <li>• We avoid situations and activities where actions taken in an official capacity could be seen to be influenced by private interests or to create an actual or perceived obligation to another party.</li> <li>• We act with probity and apply the principles of manaakitanga and whanaungatanga (see Definitions section).</li> </ul>
<p><b>Who our policy applies to</b></p>	<p>Our policy applies to all SWA permanent and fixed term employees. It also applies to contractors and consultants, secondees, and volunteers (in their capacity or role in SWA).</p>
<p><b>Purpose</b></p>	<p>This policy explains the principles and procedures for our people to follow when considering whether to accept or give gifts, hospitality or koha. Our financial delegations document should be read alongside this policy.</p> <p>Excluded from this policy is giving gifts, hospitality or koha to SWA staff. This is covered under the <a href="#">SWA Staff Functions and Farewells Policy</a>.</p> <p>For the purpose of this policy, ‘gifts, hospitality or koha’ may be referred to as ‘gifts’ unless referring to an individual component explicitly. The definition of a gift, hospitality and koha is provided below.</p>
<p><b>Definitions</b></p>	<p>‘Gift’ is any item or service offered to, or given by, our people in association with their work or their role at SWA. Examples can include, but are not limited to:</p>

- a bottle of wine, a box of chocolates or corporate stationery
- money, vouchers or shares
- a ticket to a sporting, cultural or other entertainment event not hosted by the external party
- the provision of favourable prices or terms on services or products that are not available to all our people.

**'Hospitality'** is any benefit offered to, or given by, our people in association with their work or their role at SWA. Examples include, but are not limited to:

- coffee, working meals, including restaurant meals, drinks and cocktail functions
- an invitation to attend a sporting, cultural or other entertainment event hosted by the external party making the offer
- the external party meeting the costs of accommodation and travel associated with an invitation to a sporting, cultural or other entertainment event.

**'Koha'** is an unconditional gift, a gesture of good will and good faith, and is an integral value of tikanga Māori.

Koha is not given in exchange for goods or services, it is not stipulated by the recipient nor is there any expectation to receive it. Any koha given on behalf of SWA should be reflective of the occasion and uphold the mana of the Crown in its relations with Māori.

For further information on giving koha, refer to The kaupapa of koha section.

**'Probity'** is ethical behaviour expected by our people when spending public money. Expenses must be reasonable, provide good value for money, relevant to our goals and objectives, justifiable, and sustainable under public scrutiny.

Probity is not about prescribing a list of rules. Rather it is about using sound judgement and a sensible decision making process when incurring expenditure of a business related or discretionary nature.

**'Manaakitanga'** means hospitality, kindness, generosity, support or the process of showing respect, generosity and care for others.

**'Whanauangatanga'** means relationship, kinship, sense of family connection or the relationship through shared experiences and working together which provides people with a sense of belonging.

Talk to your manager if the situation is not clear or may cause embarrassment

**Related reading:**

[MSD Financial Delegation \(schedule of\)](#)

[Standards of Integrity & Conduct \(State Services Commission\)](#)

[SWA Staff Functions and Farewells Policy](#)

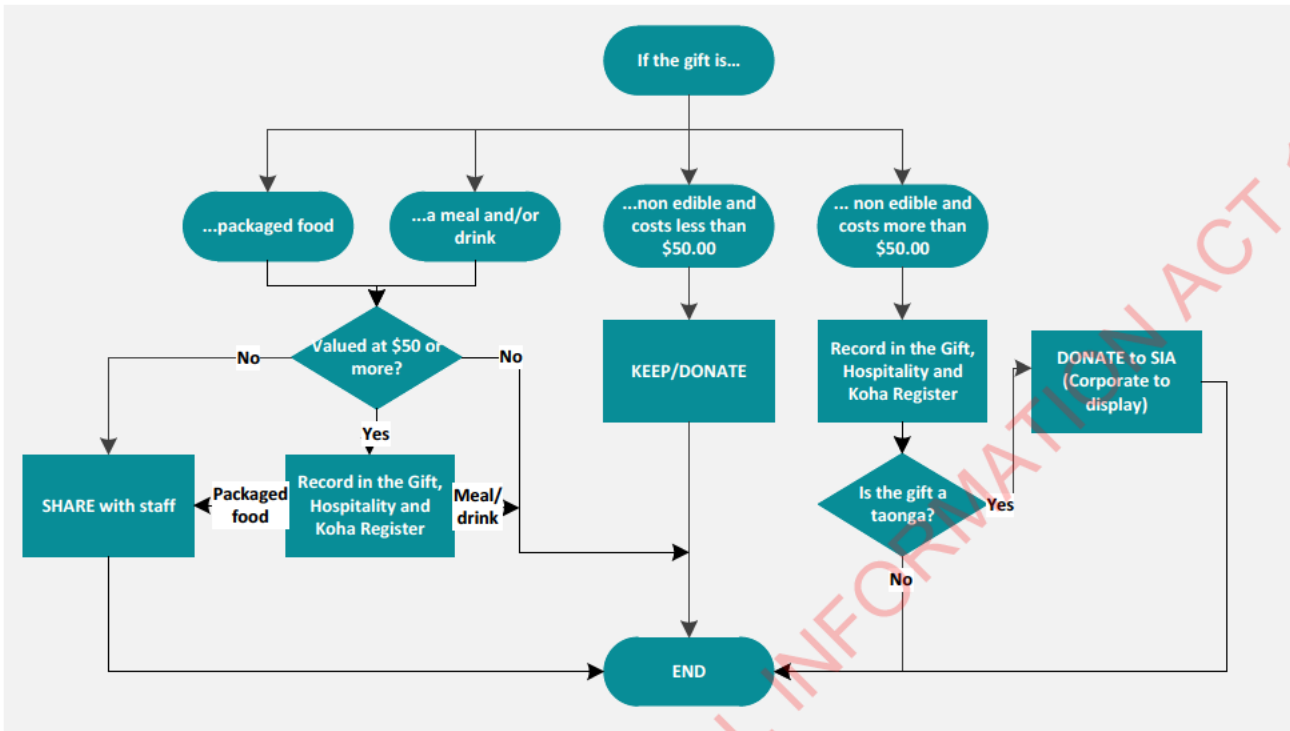
[SWA Gift, Hospitality and Koha Register](#)

## Gifts, Hospitality and Koha Procedures

### Accepting gifts and hospitality

Receiving koha has been deliberately left out of this section. See the separate section on the kaupapa of koha.

<p><b>What to do when offered a gift or hospitality</b></p>	<p><b>Approach</b></p>	
<p>If you don't know the value of the gift or hospitality, have a guess.</p>		<p>When you are offered a gift or hospitality, apply the following:</p> <ul style="list-style-type: none"> <li>• A gift or hospitality that has a known or believed value of more than \$50 should:                             <ul style="list-style-type: none"> <li>▪ be recorded in the <a href="#">SWA Gift, Hospitality and Koha Register</a></li> <li>▪ not be retained for personal gain or use</li> <li>▪ be donated or gifted to SWA as a taonga.</li> </ul> </li> </ul> <p>You must say no, without exception, to the following:</p> <ul style="list-style-type: none"> <li>• Money (unless given as a koha), gift vouchers, shares, tickets or similar items.</li> <li>• Items where a direct instruction has been given by the Chief Executive and/or State Services Commissioner that they should not be accepted (e.g. a major sporting event such as Rugby World Cup tickets or America's Cup).</li> <li>• During a procurement, tendering or similar situation where we are likely to be making decisions involving the external party offering the gift or hospitality; and                             <ul style="list-style-type: none"> <li>▪ the person offered the gift or hospitality are, or could reasonably be perceived to be, in a decision making position or position of influence; and</li> <li>▪ the offer is made during the time that procurement, tendering or similar is taking place.</li> </ul> </li> </ul> <p>If you know in advance you will be offered a gift or hospitality, speak to your manager to agree if it should be accepted or declined, noting that offence may be caused if a gift is refused.</p>
<p>Talk to your manager if the situation isn't clear or may cause embarrassment.</p>		
	<p><b>Process Map</b></p>	<p>Use the process map on the following page to help guide the approach you'll take when accepting a gift or hospitality.</p>



### Giving gifts and hospitality

Giving koha has been deliberately left out of this section. See the separate section on the kaupapa of koha. It also excludes giving gifts, hospitality or koha to SWA staff. This is covered under the [SWA Staff Functions and Farewells Policy](#).

<p><b>How to approach giving gifts and hospitality</b></p>	<p><b>Approach</b></p>	<p>When you want to give a gift, apply the following principles:</p> <ul style="list-style-type: none"> <li>• Gifts should not be given unless considered culturally appropriate (e.g. te ao Māori or an international exchange). Each situation must be judged on its merits and with cultural sensitivity.</li> <li>• Extending hospitality to stakeholders may be appropriate where it is for legitimate business purposes. This may include:             <ul style="list-style-type: none"> <li>» building relationships</li> <li>» representing SWA</li> <li>» recognising significant business achievements.</li> </ul> </li> <li>▪ Any hospitality should be for a specific business purpose and not merely an act of general goodwill.</li> </ul>
	<p><b>Considerations</b></p>	<ul style="list-style-type: none"> <li>• Never assume giving a gift or providing hospitality is appropriate or a given. If you think it is appropriate, speak to your manager in advance. It is also important not to assume a purchase you have made in advance of this conversation will be reimbursed.</li> </ul>

<p><b>Gift and hospitality ideas and spend limits</b></p>	<ul style="list-style-type: none"> <li>Hospitality, if fitting, should be light and at a reasonably priced establishment. Non-alcoholic refreshments may be purchased with a meal.</li> <li>Think about the situation, the recipient and the purpose of the gift or hospitality, remember any expense is public money. To this end, give appropriately and sensibly.</li> </ul> <p>The table below makes some suggestions when considering giving gifts or hospitality.</p>
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Example situations	Suggestions	Spend limits
<p><b>Gift as an international exchange</b></p>	<p>A book on te ao Māori or landscapes through New Zealand etc.</p>	<p>Up to \$70.00</p>
<p><b>A meal (lunch/dinner) with stakeholders to celebrate a significant business achievement</b></p>	<p>A light lunch or dinner at a reasonably priced venue</p>	<p>Up to \$40 per person including a non-alcoholic drink</p>
<p><b>An introductory 'coffee' meeting with new stakeholders to build a business relationship.</b></p>	<p>A coffee or tea and light snack at a local cafe</p>	<p>Up to \$10 per person</p>

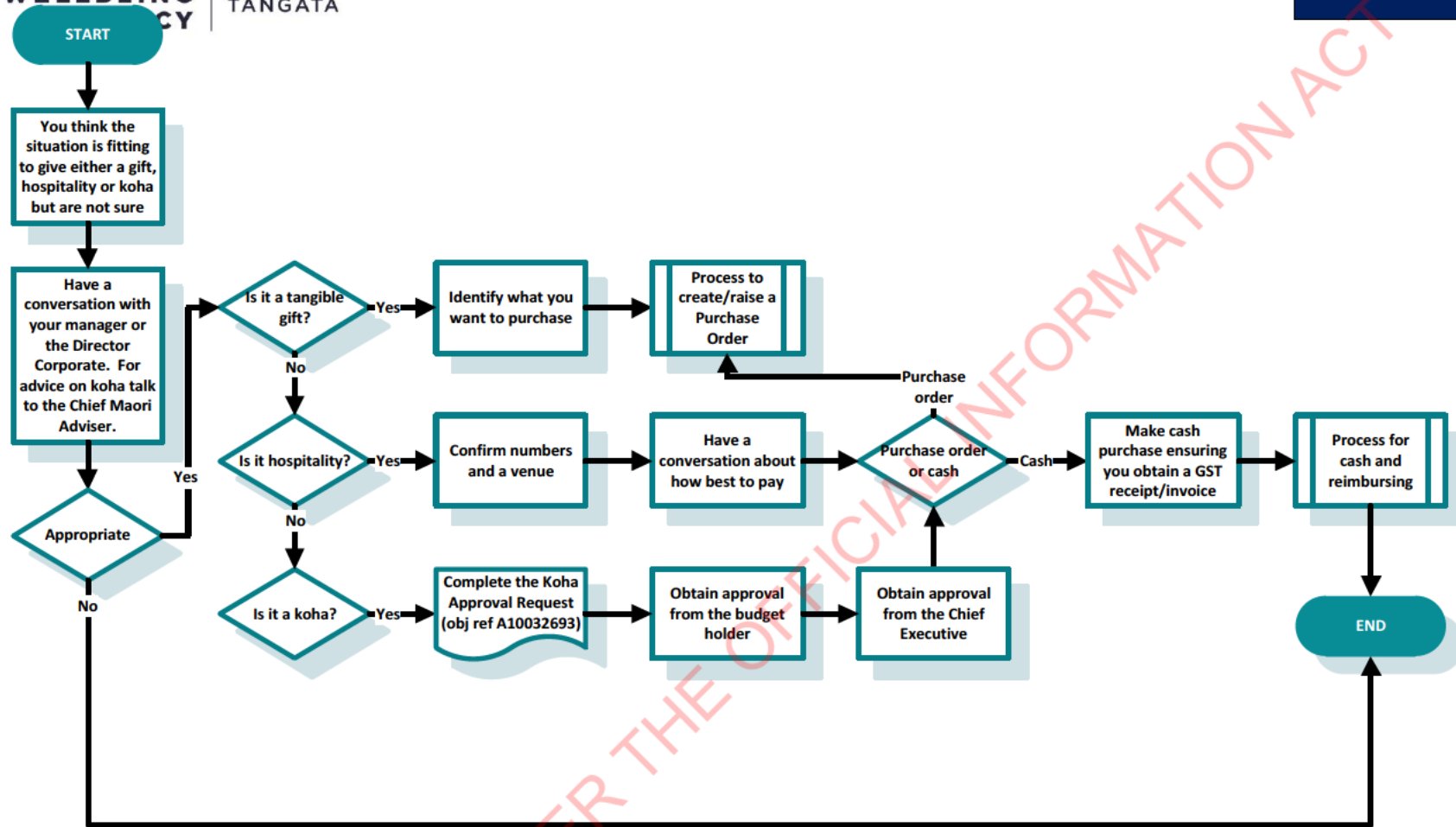
<p><b>How to purchase gifts</b></p> <p><b>Our purchasing arrangements</b></p> <p><b>Steps to take</b></p> <p>Where time does not allow, speak to your manager about alternative methods such as cash purchase and reimbursement.</p>	<p>We use MSD's National Accounting Centre (NAC) for purchasing. As part of this arrangement, we can access a variety of approved suppliers and vendors.</p> <p>To purchase gifts please purchase via NAC. They can be contacted on (07) 921 9954 or Desk to Desk on 77954. Head over to <a href="#">this page</a> on the MSD intranet for more information. The Gift, Hospitality and Koha Process provides more detail for purchasing in Appendix 1.</p> <ul style="list-style-type: none"> <li><b>Determine if appropriate.</b> Consider the principles in this policy. If you feel, given the circumstance, giving a gift is appropriate, talk with your manager as soon as possible. This will allow time to take care of the necessary administration.</li> <li><b>Decide what to purchase.</b> Consider the circumstances and the appropriateness of what you want to give. Use the ideas and spend limit table as a guide. If you think something else would be suitable discuss this with your manager.</li> <li><b>Raise a requisition in KEA.</b> If you are a budget manager raise a requisition in KEA for the purchase of a gift. If you don't have access to KEA talk to the Team Administrator.</li> <li><b>Obtain approval.</b> Request the budget manager approve the requisition in KEA.</li> </ul>
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<p><b>How to provide hospitality</b></p>	<ul style="list-style-type: none"> <li>• <b>NAC create the Purchase Order.</b> NAC will create the purchase order and either forward it to the supplier for the goods to be delivered, or send it to you if the goods are to be collected.</li> <li>• <b>Payment.</b> A tax invoice quoting the purchase order reference is forwarded to NAC, Private Bag 3050, Rotorua 3015, or emailed to <a href="mailto:NAC_Accounts_Payable@msd.govt.nz">NAC Accounts Payable@msd.govt.nz</a>.</li> </ul>
<p>In your role you may regularly extend hospitality to stakeholders. If so, talk to your manager and agree upfront the type of situations where providing hospitality is appropriate (taking into account the principles in this policy). This means you won't need to get formal approval before each individual instance.</p>	<p><b>Steps to take</b></p> <ul style="list-style-type: none"> <li>• <b>Determine if appropriate.</b> Consider the principles in this policy. If you feel that providing hospitality is appropriate, talk with your manager as soon as possible. This will allow time to take care of the necessary administration.</li> <li>• <b>Confirm numbers and venue.</b> Consider the circumstances and the appropriateness of where you want to go. Use the ideas and spend limit table as a guide. If you think something else would be suitable discuss this with your manager.</li> <li>• <b>Consider how best to pay.</b> You can either:             <ul style="list-style-type: none"> <li>• Pay for the hospitality yourself, complete an expense claim and seek reimbursement. Remember to get a GST receipt.</li> <li>• If the venue allows, you can raise a requisition in KEA for a purchase order. If you don't have access to KEA talk to the Team Administrator. The budget manager will approve in KEA. NAC will create a purchase order to send to the venue. The invoice can then be emailed to <a href="mailto:NAC_Accounts_Payable@msd.govt.nz">NAC Accounts Payable@msd.govt.nz</a>.</li> <li>• If you hold an SWA credit card you can pay with this. Remember to get a GST receipt.</li> </ul> </li> </ul>

## The kaupapa of koha

<p><b>Koha</b></p>	<p><b>Definition of koha</b></p> <p>The word 'Koha' means a gift, a thought, a token or a contribution. It is understood in terms of its inherent values. It is accepted in its own right as an integral part of tikanga Māori, in the context of its spiritual and intellectual bond to mana Māori. Koha is a reciprocal payment (money or payment in kind). It is generally provided whenever interactions occur with Māori individuals, groups, organisations, rūnanga, marae and marae committees, Māori Trust Boards and kaumātua.</p> <p>Reciprocity is implicit in the giving and receiving of koha. This reciprocal nature of koha, however should not be confused with any payment for services rendered by a marae (e.g. meals, accommodation).</p> <p>Koha is given in recognition of the hospitality and energy involved in hosting visitors in accordance with traditional Māori protocol (e.g. blessings or pōwhiri). Koha is not a payment for goods and services supplied to SWA. For example, for the use of a marae or</p>
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	for advice of a 'consultancy' nature, such as cultural awareness training or developing processes and systems or products that incorporate Māori perspectives.
<b>Employees making personal koha payments</b>	It is not expected that our people, in the performance of their duties, will give koha on behalf of SWA from their own personal monies. For this reason, koha should be arranged prior to a hui. In addition to SWA's presentation of koha, an individual employee can contribute a personal amount to the koha. Where an individual employee feels it is appropriate to give a personal koha it is given from the 'heart' and will not be reimbursed by the agency.
<b>GST implications</b>	<p>Koha payments are not subject to GST as it is not a payment for goods and services. Neither is koha payment, a grant nor subsidy.</p> <p>Care should be taken to ensure that payments that are for the supply of goods and services are not incorrectly categorised as koha. This is because payments made to registered persons for the supply of goods and services are subject to GST. At no time should an invoice or receipt be exchanged (from either party).</p>
<b>Spend limit</b>	Koha payments to acknowledge tikanga Māori can be up to \$250.
<b>Steps to take</b>	<ul style="list-style-type: none"> <li>• If you need advice on koha payments discuss with the Chief Māori Adviser.</li> <li>• All koha payments must be approved by the budget holder and Chief Executive. Complete the Koha Approval Request to obtain approval (Objective ref A10032693).</li> <li>• It is normal to give only one koha from the agency and this should be coordinated prior to a hui.</li> <li>• Once you have approval you will need to purchase the koha via NAC. They can be contacted on (07) 921 9954 or Desk to Desk on 77954. Payment will be made by cheque, unless advised otherwise in writing.</li> <li>• The Gift, Hospitality and Koha Process provides more granular detail for purchasing in Appendix 1.</li> </ul>



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## Staff functions, Farewells, Catering and Gifts

<b>Intent</b>	To provide clarity on how we acknowledge our people and ensure we operate with good fiscal responsibility.	
<b>Our values</b>	<b>Tāngata – We’re about people</b>	We want our people to feel welcomed when they join SWA and acknowledged for their work when they leave.
	<b>Puaretanga – We’re transparent by nature</b>	We are clear about what is and isn’t acceptable forms of expenditure as public servants.
<b>Purpose</b>	The purpose of this policy is to set out how SWA employees deal with expenditure for staff functions and the purchase of catering and/or gifts. It also assists employees in making appropriate and consistent decisions for authorising such expenditure.	
<b>Sensitive expenditure</b>	<p>All expenditure is subject to scrutiny and involves management discretion. As an Agency we need to balance the expenditure on staff functions such as catering and/or gifts and the risks, including perceived inconsistencies.</p> <p>We need to strike a balance between:</p> <ul style="list-style-type: none"> <li>• Demonstrating propriety and fiscal responsibility as stewards of public resources.</li> <li>• Placing value on tāngata by acknowledging the contribution made by our people; and</li> <li>• Applying the principles of manaakitanga and whanaungatanga.</li> </ul>	
<b>Related Policies</b>	<p>The following policies have informed and support the approach to this policy.</p> <ul style="list-style-type: none"> <li>• <a href="#">Gifts, Hospitality and Koha Policy</a></li> <li>• Haere pai mai, Haere pai atu Guidance</li> <li>• <a href="#">SWA Delegations Policy</a></li> <li>• <a href="#">Standards of Integrity and Conduct</a> (Te Kawa Mataaho)</li> </ul>	

### Operating principles

<b>Functions</b>	<b>Welcomes and Farewells</b>	SWA may provide a modest morning or afternoon tea for a colleague, who is being welcomed or leaving our Agency. The cost of a morning or afternoon tea should not exceed \$12 per person. Any cost for farewells will be met by the relevant business cost centre.
	<b>Christmas Functions</b>	At the discretion of the Chief Executive, the SWA may fund in part or in whole a gathering such as a Christmas function (to a maximum per person amount of \$30.00 including GST).

	<b>Social or Entertainment events</b>	Any cost for employee social or entertainment events is not to be paid for by the SWA.
	<b>Alcohol</b>	SWA will not purchase alcohol for farewells or events.
<b>Gifts</b>	<b>Departing employees</b>	Any gift for departing employees, irrespective of years of service, will not to be paid for by the SWA.
	<b>Recognition of life events</b>	The SWA may recognise employees at significant life events such as the birth of a child, marriage, or bereavement in relation to the death of a close relative. The relevant manager may approve expenditure for small items of recognition, such as flowers and cards. Expenditure for such items should not exceed \$75.00 and will be met from the relevant business cost centre.
<b>Work Related Events</b>	<b>Internally held</b>	The SWA will pay for actual and reasonable expenses associated with approved internal work-related events, such as meetings with externals, training courses, seminars, team planning, or participation on interview panels. The cost of a meal, such as lunch, should not exceed \$15.00 per person. The cost will be met by the relevant business cost centre.
	<b>Externally held</b>	For employees attending externally held events for part or full days, the same allowances for internally held work related events will apply. Purchases of alcohol will not be reimbursed. Claiming for costs incurred for overnight work-related events can be made using expense claim process through Weka.