

04 May 2021

N Vaughan

Email: [fyi-request-15153-96d8fc52@requests.fyi.org.nz](mailto:fyi-request-15153-96d8fc52@requests.fyi.org.nz)

Dear Sir/Madam

**Official Information Act Request #13444 – Gifts to Medical Staff from Pharmaceutical Companies**

Thank you for your enquiry received on 13 April 2021 made under section 12 of the Official Information Act 1982. Your request was as follows:

- 1) ***Do you keep a central gift register, which records details about what gifts medical staff receive who they are from, and the gift's value? If not, why not?***

Yes. Any exclusions are noted in section 1.3 of the Gift Policy (Appendix 1).

- 2) ***How many staff in your DHB have accepted gifts (of any form) from pharmaceutical companies? Information from the past 2-year period is preferred, including what these gifts were, and their monetary value.***

Zero gifts have been recorded in the gift register for gifts from pharmaceutical companies to staff.

The procurement of Pharmaceuticals for NZ DHBs is managed by Pharmac, rather than individual DHBs. Pharmac manages a central Hospital and Medicines List for approved medicines used by DHBs. Therefore staff are not usually likely to be approached directly with respect to procurement and pharmaceuticals.

- 3) ***Is there any policy in place that prevents medical staff from accepting gifts from pharmaceutical companies? If so please send a copy of this policy.***

The gift policy (Appendix 1) only requires gifts to be recorded in the gift register if they attain certain materiality levels.

- 4) ***When must medical staff disclose these gifts to the hospital or DHB? If there is a related policy, please send a copy***

When received, gifts are recorded on a gift register in accordance with the gifts policy

- 5) ***Are medical staff required to disclose these gifts with their patients? If there is a related policy please send a copy***

No.

Waikato DHB supports the open disclosure of information to assist community understanding of how we are delivering publically funded healthcare. This includes the proactive publication of anonymised Official Information Act responses on our website from 10 working days after they have been released.

Regards,



**MARK CAWTHORNE**  
**EXECUTIVE DIRECTOR FINANCE, PROCUREMENT AND SUPPLY CHAIN**

## Receiving and Giving Gifts, Donations and Koha

### Policy Responsibilities and Authorisation

<b>Department Responsible for Policy</b>	Strategy and Funding
<b>Document Facilitator Name</b>	Cara Dibble
<b>Document Facilitator Title</b>	Corporate Planning and Accountability Manager
<b>Document Owner Name</b>	Marc ter Beek
<b>Document Owner Title</b>	Executive Director - Strategy, Investment and Transformation
<b>Target Audience</b>	All Waikato DHB Staff
<b>Authorised By</b>	Executive Leadership Team
<b>Date Authorised</b>	
<b>Committee Endorsed</b>	Finance Risk and Audit Committee
<b>Date Endorsed</b>	
<p><b>Disclaimer:</b> This document has been developed by Waikato District Health Board specifically for its own use. Use of this document and any reliance on the information contained therein by any third party is at their own risk and Waikato District Health Board assumes no responsibility whatsoever.</p>	

### Policy Review History

Version	Updated by	Date Updated	Summary of Changes
5	Cara Dibble	Sept 2020	Full Review
	Cara Dibble	Feb 2021	Incorporate feedback from consultation

## Receiving and Giving Gifts, Donations and Koha

### Contents

1	Introduction .....	3
1.1	Purpose.....	3
1.2	Scope.....	3
1.3	Exclusions.....	3
2	Definitions and acronyms .....	4
3	Policy processes.....	5
3.1	Roles and Responsibilities.....	5
3.2	Receiving Gifts.....	5
3.3	Giving gifts and donations (excluding koha).....	9
3.4	Giving koha.....	10
3.5	Gift Register .....	12
4	Audit.....	13
4.1	Indicators .....	13
5	Legislative requirements.....	13
5.1	Legislation.....	13
5.2	External standards.....	13
6	Associated documents.....	14
6.1	Associated Waikato DHB Documents .....	14

## Receiving and Giving Gifts, Donations and Koha

### 1 Introduction

#### 1.1 Purpose

This policy sets the principles for receiving gifts within the Waikato District Health Board (DHB) from external parties and defines what is, and what is not, a gift.

It also sets the principles for the limited circumstances where giving tokens of appreciation paid for by the Waikato DHB is permissible, which includes some examples of giving koha (while other instances are exempt, as outlined in 1.3).

This policy is intended to protect Waikato DHB staff by providing information to assist them to comply with their legal and ethical obligations by reducing the risk of perceived influence that may be associated with accepting, or giving of gifts.

#### 1.2 Scope

The policy applies to all Waikato DHB staff. Non-disclosure will be in breach of the [Code of Conduct](#) policy and could result in performance management as directed by the Waikato DHB [Managing Behaviour and Performance](#) policy (Ref. 5250).

#### 1.3 Exclusions

The following are excluded from this policy:

- Tokens such as promotional calendars, diaries, stationery or samples, of an apparent value of less than \$50.
- Chocolates, flowers, food or other items, typically given to a group of staff by a patient to express thanks for health or disability services received, that have an apparent value of \$150 or less.
- A catered function provided to staff by the Waikato DHB - see [Catering](#) guideline (Ref 0038).
- Koha laid in Pōwhiri or Whakatau ceremonies – see [Powhiri and Whakatau](#) guideline (Ref 1847).
- Sponsorship payments - see [Sponsorship](#) policy (Ref 0122).
- During a procurement process, there is a complete prohibition on staff receiving gifts, hospitality or sponsorship from any current or potential suppliers who are participating, or are likely to participate in the procurement process – see [Procurement and Contracts](#) policy (Ref 0170) in these circumstances.

Doc ID:	1829	Version:	05	Issue Date:	01 MAY 2021	Review Date:	01 MAY 2024
Facilitator Title:	Manager			Department:	Strategy & Funding		
IF THIS DOCUMENT IS PRINTED, IT IS VALID ONLY FOR THE DAY OF PRINTING							Page 3 of 14

## Receiving and Giving Gifts, Donations and Koha

### 2 Definitions and acronyms

<b>Appropriate Charity</b>	A charity whose activities are consistent with Waikato DHB's aims for health and wellness. It would not include a charity relating to the gaming industry, alcohol, tobacco or fast food.
<b>Benefit</b>	<p>A benefit includes any decision made which is intended to provide an advantage an external party. For example, Waikato DHB intending to not 'oppose' a liquor licence or a resource consent.</p> <p>A benefit also includes any gratuitous gesture of a tangible nature.</p>
<b>Direct Relation</b>	<p>Includes a:</p> <ul style="list-style-type: none"> <li>• child</li> <li>• grandchild</li> <li>• grandparent</li> <li>• parent (biological, step-parent or adoptive)</li> <li>• partner</li> <li>• partner's parent</li> <li>• sibling (and step-siblings)</li> </ul>
<b>Donation</b>	A donation is a payment (in money or by way of goods or services) made voluntarily and without expectation of receiving goods or services in return.
<b>Gift</b>	<p>Generally means an item, service, or other benefit received by an individual staff member without anything being formally given in exchange. It is usually given as a token of recognition of something provided by the recipient.</p> <p>A gift may be given by a public entity – such as to an employee for long or outstanding service, or may be given by another organisation to Waikato DHB (as an organisation) or a Waikato DHB staff member.</p> <p>A gift usually takes the form of some tangible object, but might also be in the form of free use, for example, free use of a corporate box at a sporting event or privileged access to goods or services.</p> <p>A gift includes raffles and prizes won when attending courses or events as a representative of the DHB or where Waikato DHB has paid for the recipient's attendance.</p>
<b>Gift Register</b>	Register to record gifts received by staff by emailing <a href="mailto:giftregister@waikatodhb.health.nz">giftregister@waikatodhb.health.nz</a>
<b>Hospitality</b>	The reception and entertainment of guests, visitors, or delegates at events and functions, normally at no cost to the guest.
<b>Inexpensive</b>	Any gift with a value lower than \$50.
<b>Infrequent</b>	Gifts received from the same external party four or less times over a consecutive 12 month period.
<b>Koha</b>	Koha is a gift, a token, or a contribution given on appropriate occasions. Koha is an important cultural practice within te ao Māori; a mark of respect and acknowledgement extended by/to tāngata whenua or the hosts of marae, events or gatherings.

## Receiving and Giving Gifts, Donations and Koha

<b>Regular</b>	Gifts received from the same external party three or more times over a one month period.
<b>Sponsorship</b>	Sponsorship is financial or in-kind support that can generate measurable results towards specific aims. Please refer to the Sponsorship Policy.
<b>Staff</b>	All employees, non-employee contractors, volunteers, independent practitioners providing care, and visiting students.

### 3 Policy processes

#### 3.1 Roles and Responsibilities

##### All Staff

- Will read and understand their responsibilities with regard to the Receiving and Giving Gifts, Donations and Koha policy.
- Will ensure gifts received are registered on the gift register.

##### Managers

- Managers are responsible for ensuring that all their staff comply with this policy.

##### Executive Director Finance, Procurement and Supply Chain

- Will ensure the Gift Register is maintained and regularly reviewed.
- Will ensure that all monetary gifts received by the Waikato Health Trust are banked and accounted for appropriately.

#### 3.2 Receiving Gifts

Waikato DHB staff should avoid creating a perception that they have been, or are able to be, influenced by external parties and, as a general rule, should not accept gifts from external parties. Waikato DHB staff must be very careful about accepting gifts or hospitality from external parties and always be aware of the public perception that can result from doing so. The Code of Integrity and Conduct issued by the State Services Commissioner under the State Sector Act 1988 requires Crown Entities and their employees to be fair, impartial, responsible and trustworthy. Employees of Crown Entities must decline gifts or benefits that place them under any obligation or perceived influence and they should never misuse their position for personal gain.

Per the Procurement and Contracts Policy, during a procurement process, there is a complete prohibition on the receipt by staff involved in the procurement process of gifts, hospitality or sponsorship, from any current or potential suppliers who are participating in the procurement process, or are likely to participate.

There are some situations where it is permissible to accept gifts (further guidance is detailed in points 4.1 – 4.5 below). The following principles will apply:

- Consistently receiving gifts from a particular external party is not acceptable.

Doc ID:	1829	Version:	05	Issue Date:	01 MAY 2021	Review Date:	01 MAY 2024
Facilitator Title:	Manager			Department:	Strategy & Funding		
IF THIS DOCUMENT IS PRINTED, IT IS VALID ONLY FOR THE DAY OF PRINTING							Page 5 of 14

**Receiving and Giving Gifts, Donations and Koha**

- Perceptions of influence must be avoided.
- Staff must not solicit such items.
- If any gift, benefit, or offer of hospitality is offered or accepted, and it has a value or apparent value of \$50 or more (\$150 or more for a group gift) it must be listed on the Gift Register by emailing [giftregister@waikatodhb.health.nz](mailto:giftregister@waikatodhb.health.nz)
- If any gift, benefit or offer of hospitality exceeding the actual or apparent value of \$150 is accepted it must have one-up (direct manager) approval

**3.2.1 Receiving Gifts intended to influence (directly or indirectly)**

Waikato DHB staff shall not accept any gift for their personal benefit from any external party where the staff member is able to directly influence the allocation of Waikato DHB’s resources, or otherwise cause Waikato DHB to act in any way to benefit the external party, unless:

- the gift is inexpensive (less than \$50);
- the gift is infrequent (not given more than four times over a 12 month period); and
- refusal to accept the gift would cause embarrassment or offence.

A direct influence includes, for instance, any involvement in the:

- management of operational and/or capital expenditure;
- purchase of goods or services; or
- priority to be afforded to particular patients or services.

*Note:* A decision to select a particular product or service provider (pharmaceutical, device, diagnostic procedure, or other) for individual patients will not constitute a direct influence of Waikato DHB resources for the purposes of this policy. However, staff should take care to avoid the “wrong” appearance and ensure that prescribing and other clinical decision making is not able to be influenced by “sweeteners” (items and/or services provided) by pharmaceutical companies or other vested interests.

As per the Procurement and Contracts Policy staff must keep a written record of any approaches made and if the gift, hospitality, or sponsorship was inadvertently accepted, the action taken to avoid any bias or perception of bias. Accepting gifts from commercial organisations is generally discouraged to avoid bias or perception of bias during or after a procurement process.

**3.2.2 Receiving Gifts from Patients/Service Users to Staff**

As a general rule, staff should not accept personal gifts from patients. This includes gifts which may appear to be of low financial value (< \$150). However small items such as chocolates, beverages (e.g. tea/coffee), flowers or food, may be accepted if it would be offensive to reject.

Doc ID:	1829	Version:	05	Issue Date:	01 MAY 2021	Review Date:	01 MAY 2024
Facilitator Title:	Manager			Department:	Strategy & Funding		
IF THIS DOCUMENT IS PRINTED, IT IS VALID ONLY FOR THE DAY OF PRINTING							Page 6 of 14



## Receiving and Giving Gifts, Donations and Koha

Staff must ensure that such gifts are not accepted on a regular basis from the same patient or their family. 'Regular basis' being defined as more than three gifts received over a one month period.

Staff should have regard to the following when considering acceptance of a gift:

- Relevant ethical codes of practice from their professional body.
- Particular care should be taken when gifts are offered by vulnerable patients including the elderly, young patients and palliative care patients.

### 3.2.3 Staff giving gifts to patients/service users

At times staff may feel it is appropriate to provide a small offering to patients or service users as a form of whakawhanaungatanga (e.g. biscuits, milk). Staff are entitled to engage in this practice at their own discretion and at their own expense.

### 3.2.4 Receiving Monetary Gifts

Bequests in the wills of deceased patients are considered 'monetary gifts' for the purpose of this policy.

Staff should not (in any circumstances) accept monetary gifts. Monetary gifts must be refused and the patient asked if they would like to make a donation to the Waikato Health Trust, or an appropriate charity.

In the situation where it is impossible to refuse the monetary gift (excluding koha), the money together with an explanation of why it cannot be refused should be supplied to the Office of the Chief Executive (by emailing the Chief Executive's Personal Assistant) for banking in the Waikato Health Trust's bank account. These donations are managed by the Trustees of the Waikato Health Trust.

In the situation where it is impossible to refuse a monetary gift which is in the form of koha, please refer to the Waikato DHB [Powhiri and Whakatau](#) guideline (Ref 1847).

### 3.2.5 Receiving Gifts on behalf of Waikato DHB or Waikato Health Trust

A gift that is given for the benefit of the Waikato DHB and its patients collectively, or for the benefit of the organisation at large, rather than for individual benefit, is permissible.

Where the giver of the gift has specified the purpose for which the gift is to be used, it shall be used for that purpose, to the extent that the Waikato DHB or Waikato Health Trust is legally able to do so.

The receipt of any gifts for a corrupt purpose may be an offence as set out in the Secret Commissions Act 1910 and may be dealt with accordingly.

Donated equipment shall be managed in accordance with the requirements of the Waikato DHB Procurement and Contracts policy and recorded on the Gift Register and the Asset Register.

Doc ID:	1829	Version:	05	Issue Date:	01 MAY 2021	Review Date:	01 MAY 2024
Facilitator Title:	Manager			Department:	Strategy & Funding		
IF THIS DOCUMENT IS PRINTED, IT IS VALID ONLY FOR THE DAY OF PRINTING							Page 7 of 14

---

**Receiving and Giving Gifts, Donations and Koha**

---

**3.2.6 Receiving Gifts during and after a Procurement process**

When a procurement process is in progress (including early discussions about a possible project), staff involved in the process (including governance, management, operational staff and DHB Board members) must not accept any gifts, hospitality or sponsorship, from any current, or potential suppliers, who are participating, or are likely to participate in the procurement process.

After the conclusion of the procurement process, staff involved in the process must not accept from the successful supplier any gifts, hospitality or sponsorship, that create the perception of bias in the evaluation of the successful supplier and/or the recommendation and decision to award the contract to that supplier.

Staff should also consult the Waikato DHB Procurement and Contracts Policy.

Doc ID:	1829	Version:	05	Issue Date:	01 MAY 2021	Review Date:	01 MAY 2024
Facilitator Title:	Manager			Department:	Strategy & Funding		
IF THIS DOCUMENT IS PRINTED, IT IS VALID ONLY FOR THE DAY OF PRINTING							Page 8 of 14

**Receiving and Giving Gifts, Donations and Koha**

**3.3 Giving gifts and donations (excluding koha)**

**3.3.1 Process for giving gifts to staff**

If a staff member considers that a gift / token of appreciation is appropriate or necessary the process that a staff member must follow is:

- Staff member must discuss the proposal with their immediate manager who can authorise expenditure up to \$150. Authorisation of larger amounts must only be made by a Level 3 Manager (generally Executive Director level).
- All gifts / tokens of appreciation provided by Waikato DHB to staff are subject to Fringe Benefit Tax (FBT). To ensure taxation obligations are met, the Manager or Staff member giving the gift must ensure the following details are to be emailed to [giftregister@waikatodhb.health.nz](mailto:giftregister@waikatodhb.health.nz).
  - name of recipient
  - amount / value of gift / token of appreciation
  - date gift / token of appreciation is given to staff member
  - details of gift / token of appreciation (e.g. supermarket voucher)
  - name and position of manager who approved the gift to the staff member (recipient)

**3.3.2 Process for giving gifts or donations externally**

External gifts or donations must be for purposes that are consistent with the business of the entity making the donation; and the size of the donation must be appropriate in the circumstances.

The principles of preserving impartiality and integrity, and moderate and conservative expenditure, are particularly relevant. Making a donation should not result in any counterpart obligation on individuals or entities, other than to apply the donation to the purposes of the recipient.

External gifts or donations must be:

- lawful in all respects, including complying with Parliamentary appropriations;
- disclosed in aggregate (where required);
- made to a recognised organisation by normal commercial means – not to an individual and not in cash; and
- non-political.

Doc ID:	1829	Version:	05	Issue Date:	01 MAY 2021	Review Date:	01 MAY 2024
Facilitator Title:	Manager			Department:	Strategy & Funding		
IF THIS DOCUMENT IS PRINTED, IT IS VALID ONLY FOR THE DAY OF PRINTING							Page 9 of 14

**Receiving and Giving Gifts, Donations and Koha**

**3.4 Giving koha**

**3.4.1 Framework**

Waikato DHB is obliged to safeguard and use its resources in a prudent and responsible manner. Furthermore, Waikato DHB’s staff must guard against actual or perceived conflicts of interest in regard to the use of those resources. Due to the personal nature of gifts and the risk of perceived or actual personal benefit to the staff member giving or receiving the gift, the Controller and Auditor General defines a gift as a “sensitive” expenditure type.

The Commissioner/Board expects that all staff involved in making or approving expenditure on koha, or receiving koha on behalf of the DHB:

- do so only for DHB purposes;
- to exercise prudence and professionalism;
- not to derive personal gain (financial or otherwise);
- to act impartially;
- to ensure the expenditure is moderate and conservative in the context of the given situation (note that specific expenditure amounts are further explained below);
- to have read and adhered to this and other relevant DHB policies.

There is a line between token gifts of appreciation and those that may compromise the recipient. This line is not easily defined but, as a general rule, staff must not give or accept koha if it could be perceived by a reasonable person as an inducement or reward that might impact on Waikato DHB’s reputation.

**3.4.2 Koha gifted to external parties**

Koha is a gift, a token, or a contribution given on appropriate occasions made in the context of Maori custom, without any obligation for that recipient to provide something in return.

Examples of koha include money gifted to:

- a bereaved family and / or marae committee at a tangihanga.
- a bereaved family where the deceased person is a Board/Board Committee, staff member, or an immediate relative of a staff member (i.e. father, mother, brother, sister, son, daughter, husband, wife) or an external person who has provided support to Waikato DHB.
- the bereaved family and / or marae committee at a hura kohatu
- a marae or organisation in recognition/acknowledgement for the holding of an event or hui relevant to the work of Waikato DHB (where no direct charge has been levied on Waikato DHB for use of the premises).
- an organisation where Waikato DHB staff attend an event of that organisation (e.g. the opening of Whare/Building) where there is a professional relationship that exists and it is appropriate to provide a donation.

Doc ID:	1829	Version:	05	Issue Date:	01 MAY 2021	Review Date:	01 MAY 2024
Facilitator Title:	Manager			Department:	Strategy & Funding		
IF THIS DOCUMENT IS PRINTED, IT IS VALID ONLY FOR THE DAY OF PRINTING							Page 10 of 14

**Receiving and Giving Gifts, Donations and Koha**

- An organisation holding an event organised by / sponsored by Waikato DHB staff; have staff involvement; or staff attend as a visitor / advocate / liaison and there is a sound business reason to support it.

Examples of when payments not considered to be koha are payments:

- to individuals to attend meetings
- for Kaumatua assistance
- to conduct traditional welcomes
- to ceremonial entertainers
- to individuals carrying out rituals and blessings
- to individuals presenting to gatherings
- to marae for catering and use of premises

Payments for services given, such as the examples above, are not koha, but rather payments for services. These are paid under the provisions of the Procurement and Contracts Policy.

When considering a koha the following should be taken into account:

- Employees attending a function on behalf of Waikato DHB are not expected to give personal koha.
- Employees attending a function in a personal capacity i.e. not on behalf of Waikato DHB, can only give koha from their own personal monies.
- The amount of koha when given in a monetary or purchased format will not usually exceed \$50.00 and will require pre-approval from the Service Manager. However this will depend on the number of approved persons attending the function as follows:

Number of attendees representing Waikato DHB	Value of koha
1-5 person(s)	\$50.00 (max)
6-10 persons	\$100.00(max)
More than 10 person	\$150.00 (max)
Significant Relationship with Waikato DHB	\$250.00 (max)

If the monetary amount or purchased koha requested is greater than the above, authorisation is required by the Chief Executive. Non-monetary or non-purchased koha given will reflect the circumstance, and often will not have a specific or obvious monetary value.

- All koha must be approved by the Service Manager prior to the event, with any consequent purchase, reimbursement or expense claim following this. The requestor must demonstrate a clear and appropriate business link between Waikato DHB and the receiving person or organisation.

**Receiving and Giving Gifts, Donations and Koha**

- Any koha given should be reflective of the occasion and the prestige of Waikato DHB in its relations with iwi.
- Koha must relate to an activity that fits the objectives of Waikato DHB.
- Giving koha is a practice of bestowing an unconditional gift where the recipient has neither stipulated that it be given, nor has any expectation of receiving it.
- In this policy “koha” means an unconditional gift which complies with the IRD definition: “An unconditional gift is defined as a donation made to a non-profit body, where the giver does not receive any goods or services in return for the donation. This carries with it no obligations to account for tax”.
- No payment is to be made as “koha” (i.e. tax free) when the actual circumstances surrounding the payment carry an obligation to pay tax.
- If a number of Waikato DHB staff and / or groups are attending a function, there should be no more than one koha on behalf of the organisation. Co-ordination of the organisation contribution prior to the hui must be managed by a designated person.
- The koha will be given to the recipient in a manner appropriate to the nature of the gathering. Guidance and clarification can be sought from Waikato DHB Maori Health team (Te Puna Oranga).
- The koha requester and the koha receiver cannot be the same person, or a direct relation to each other.

**3.5 Gift Register**

The Executive Director Finance, Procurement and Supply Chain is responsible for maintaining the Waikato DHB’s gift register and ensuring it is reviewed on an annual basis by Finance Risk and Audit Committee. The annual review is to include:

- the top 10 monetary value gifts received and the institution it came from
- recipients receiving gifts more than once

Managers can request a copy of the Gift Register to monitor transactions by staff by emailing - [giftregister@waikatodhb.health.nz](mailto:giftregister@waikatodhb.health.nz)

The implications of not disclosing a gift may include:

- lack of a clear audit trail to gifts for any investigations into the gifts or relevant parties
- recipient’s integrity may be compromised in any current or future dealings with a supplier or gift giver
- reputational damage to Waikato DHB
- interference with a formal procurement process
- employee performance or behaviour concerns due to breach of policy

Doc ID:	1829	Version:	05	Issue Date:	01 MAY 2021	Review Date:	01 MAY 2024
Facilitator Title:	Manager			Department:	Strategy & Funding		
IF THIS DOCUMENT IS PRINTED, IT IS VALID ONLY FOR THE DAY OF PRINTING							Page 12 of 14

**Receiving and Giving Gifts, Donations and Koha**

**4 Audit**

**4.1 Indicators**

- When any gift, benefit, or offer of hospitality is offered or accepted, it is listed on the Gift Register.
- All koha meets the requirements of sec 2.4.
- All gifts and donations are authorised by a correct level of delegation
- An annual review is completed by, or under the delegation of, the Executive Director Finance

**5 Legislative requirements**

**5.1 Legislation**

To include but not limited to:

- Contract and Commercial Law Act 2017
- Fair Trading Act 1986
- Secret Commissions Act 1910

**5.2 External standards**

- Controller and Auditor General’s Good Practice Guidelines for “Controlling Sensitive Expenditure”
- Medical Council of New Zealand Professional Boundaries in the Doctor-Patient Relationship
- Medical Technology Association of New Zealand - “Code of Practice” Clause 5.8 Gifts to Healthcare Professionals
- The Royal Australasian College of Physicians - “Guidelines for ethical relationships between physicians and industry”
- Medical Council of New Zealand Cole’s Medical Practice in New Zealand 2017
- Nursing Council of New Zealand Guidelines to Professional Boundaries 2012
- Nursing Council of New Zealand Code of Conduct 2012

Doc ID:	1829	Version:	05	Issue Date:	01 MAY 2021	Review Date:	01 MAY 2024
Facilitator Title:	Manager			Department:	Strategy & Funding		
IF THIS DOCUMENT IS PRINTED, IT IS VALID ONLY FOR THE DAY OF PRINTING							Page 13 of 14

---

**Receiving and Giving Gifts, Donations and Koha**

---

**6 Associated documents****6.1 Associated Waikato DHB Documents**

- Waikato DHB [Catering](#) guideline (0038)
- Waikato DHB [Code of Conduct](#) policy (5674)
- Waikato DHB [Delegations of Authority](#) policy (2175)
- Waikato DHB [Engaging Kaumatua Services and Payment](#) guideline (3911)
- Waikato DHB [Fraud](#) policy (3274)
- Waikato DHB [Managing Behaviour and Performance](#) policy (5250)
- Waikato DHB [Powhiri and Whakatau](#) guideline (1847)
- Waikato DHB [Procurement and Contracts](#) policy (0170)
- Waikato DHB [Sponsorship](#) policy (0122)

Doc ID:	1829	Version:	05	Issue Date:	01 MAY 2021	Review Date:	01 MAY 2024
Facilitator Title:	Manager			Department:	Strategy & Funding		
IF THIS DOCUMENT IS PRINTED, IT IS VALID ONLY FOR THE DAY OF PRINTING							Page 14 of 14