

# National Expenditure Policy

## Mō wai me te whānuitanga | Audience and scope

This Policy applies to:

- a) all employees of Te Pūkenga, including contracted staff and secondees providing services for Te Pūkenga, and those on fixed-term contracts (collectively referred to as Kaimahi in this Policy); and
- b) where appropriate, Ohu Kaitiaki, which extends to all those operating at a governance level, including Council members and members of Council’s advisory committees.

It covers all expenses including travel, credit cards, and the receiving of gifts, hospitality, and entertainment to and from individuals or organisations external to Te Pūkenga. It also includes gifts received from, or made to, ākonga/learners.

This policy does not extend to koha; the giving and receiving of koha are addressed in a separate koha policy.

This policy is a national policy adopted by Te Pūkenga during its transition phase. This policy is intended to be an overarching policy that applies to Te Pūkenga head office but also sits across the policies and procedures of each business division of Te Pūkenga. In accordance with the Transitioning (Grandparenting) Former Subsidiaries Policies, the policies and procedures of a business division will continue to apply to the operations of the business division to the extent they are consistent with this policy. This policy will be reviewed, monitored and amended as the Finance function in each business division (and at Te Pūkenga head office) transition into the organisational design for the national Finance function.

## Mokamoka whakaaetanga | Approval details

Version number	2	Issue date	1 December
Approval authority	Te Pūkenga Council	Date of approval	22 November
Policy sponsor (has authority to make minor amendments)	Chief Financial Officer	Policy owner	Chief Executive
Contact person	Michelle Teirney	Date of next review	Date determined by the Policy Sponsor in light of organisational change.

## Amendment history

Version	Effective date	Created/reviewed by	Reason for review/comment
1	1 April 2022	Sinead Hart and Phillip Jacques	Consolidation of the previous Sensitive Expenditure Policy (approved August 2021) with the travel and accommodation and

			credit card policies. The latter were originally approved with effect from 1 April 2020 and were due for review 1 April 2021. Objective is to capture all expenditure in one policy. The amendments also address recommendations made by Audit New Zealand in 2021.
2	1 December 2022	Phillip Jacques	Amended to provide for national application during transition. Approved by Risk and Audit Committee with delegated authority from Council.

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## National Expenditure Policy

### 1. Purpose

The purpose of this policy is to support the understanding of and set out the expectations for appropriate use of public funds for business expenses, to ensure Te Pūkenga meets its contractual obligations to its preferred supplier for travel management, and all Kaimahi act responsibly to withstand parliamentary and public scrutiny. This Policy covers the giving and receiving of gifts, hospitality, entertainment together with travel expenditure, sensitive expenditure and use of credit cards.

### 2. Overarching Principles

- 2.1. Expenditure must be within budget and authorised (within the delegation of the authoriser) before it is incurred. Non-compliance with this Policy may result in Kaimahi incurring unapproved expenses at their own expense. Non-compliance may result in disciplinary action up to and including dismissal without notice. For contractors, non-compliance may result in the immediate termination of their contract for service.
- 2.2. Kaimahi will work with integrity, ethically and responsibly to meet all the Code of Conduct requirements<sup>1</sup>. When undertaking official duties, Kaimahi should not:
  - a) be out of pocket; or
  - b) have any personal gain or benefit
- 2.3. Gifts and/ or hospitality may not be offered or received except for a justified business purpose and are subject to the principles of moderate and conservative expenditure, integrity, preserving impartiality and be open to parliamentary and public scrutiny.
- 2.4. The guiding principles for expenses are those contained in the [Office of the Controller and Auditor-General's \(OAG\) good practice guide](#). All expense decisions must adhere to the following principles:
  - a) be moderate, reasonable, and appropriate to the situation
  - b) have a justified business purpose
  - c) be subject to high standards of integrity
  - d) be impartial, transparent, and open to parliamentary and public scrutiny
  - e) be pre-approved in accordance with Te Pūkenga delegation policy, within budget, and be authorised appropriately
  - f) no individual may approve their own expense or an expenditure they may have benefited from
  - g) ensure all Kaimahi are aware of this policy and any supporting procedures.
- 2.5. The policy applies to all expenses made and received by Kaimahi and specifically covers the following areas where expenses may be incurred in the course of business:

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<sup>1</sup> Where a National Code of Conduct has not been adopted, the Code of Conduct applied within the business division will apply.

- a) entertainment and hospitality
- b) travel and accommodation
- c) goods and services
- d) gifts communications technology including use of mobile
- e) use of Te Pūkenga assets
- f) catering, alcohol, and meals

### 3. Sensitive Expenditure

- 3.1. In general terms “sensitive expenditure” refers to all expenses incurred by Te Pūkenga that could be seen as giving some private benefit to any kaimahi in addition to the business benefits Te Pūkenga derives from the expense. It is the circumstances in which the expense occurs, together with the materiality and cost, which will determine whether it is potentially a sensitive expenditure.
- 3.2. Sensitive expenditure is discretionary expenditure and choices can be made about the type, level or nature of expenditure and can be perceived to have an element of personal benefit. Sensitive expenditure includes, but is not limited to, the expenditure listed below:

Expenditure
Travel <sup>2</sup> - air, car rentals, taxis, private mileage, accommodation, meals <sup>3</sup>
Entertainment and hospitality (please see requirements in relation to alcohol at paragraph 8 below)
Using mobile devices and communication technology
Gifts (both receiving and giving) (and excluding koha which are addressed in a separate koha policy).
Individual training or professional development

- 3.3. Travel expenses, entertainment and hospitality should be arranged as per the guidelines of this Policy. Any expenses that fall above the amounts or guidelines specified in this Policy should be treated as sensitive expenditure.
- 3.4. Sensitive expenditure will be consistent with accountability and responsibility standards that the public expects of public servants using taxpayer money, as set out in the guidelines from the Office of the Auditor-General [Controlling sensitive expenditure: Guidelines for public entities](#).
- 3.5. All sensitive expenditure must be clearly identifiable and accurately recorded in the financial systems of Te Pūkenga. This includes gifts received being recorded in the Koha, Gifts and Hospitality Register

<sup>2</sup> As per the Interim Delegations Policy, all overseas travel must be approved by the Chief Executive prior to any reservations being made. (This applies to Te Pūkenga central office kaimahi only. Business Division Leads will remain responsible for approval in accordance with their previous delegations policy. Overseas travel by Business Division Leads must be approved by the Chief Executive). Chief Executive overseas travel is to be approved by the Chairperson. international travel must be approved by Chief Executive.

<sup>3</sup> All Council expenditure is to be approved by the Chairperson of the Council.

available on Te Whare for Te Pūkenga central and on the register for the applicable business division in all other circumstances.

- 3.6. Sensitive expenditure must be correctly coded and appropriate supporting documentation, for example, invoices, must be filed.

## 4. Giving and Receiving

- 4.1. Te Pūkenga recognises the giving and receiving of gifts, hospitality and entertainment is customary for certain justified business purposes. However, such exchanges can be sensitive because of the range of purposes it can serve, the opportunities for private benefit, and the wide range of opinions as to what is appropriate. All gift and hospitality giving and receiving must follow the principles set out in this Policy.
- 4.2. All gifts and hospitality received by kaimahi at central office should be recorded in the Koha, Gifts and Hospitality Register maintained by Te Pūkenga Council Secretary and records kept in accordance with the Public Records Act 2005 (available on Te Whare (intranet)). This requirement extends to all recipients and so where a gift is received by kaimahi and kaimahi then regifts to another kaimahi, or is permitted to retain the gift by Te Pūkenga, then the regift must also be recorded in the Koha, Gifts and Hospitality Register. In the context of business divisions, the gift should be recorded in the register maintained by the business division.
- 4.3. Kaimahi will take measures to avoid any risk of a gift or hospitality being excessive or inappropriate, or involving an expectation of a favour in return.
- 4.4. Kaimahi must not accept any gift, hospitality, or other consideration if this could be perceived as either an inducement or reward for doing, or refraining from doing, anything in an official capacity, or showing favour or disfavour to any person in an official capacity.
- 4.5. The conduct of individuals should not create the perception of any conflict between their official duties and their private interests.
- 4.6. Where Kaimahi attend an event, function, or occasion where they are representing Te Pūkenga and are presented with a gift or donation from external parties such as:
  - a) ākongā
  - b) organisations and third parties
  - c) other government entities
  - d) other individuals,

the gift or donation is considered the property of Te Pūkenga. Where a koha is received, please refer to the Koha Policy.

## 5. Managing Integrity of Expenditure

5.1. Follow these steps to ensure integrity of expenditure:

- a) Managers must document explanations for any discretionary expenses, particularly sensitive expenditure such as travel, entertainment, internal events or expenses that may appear unusual.
- b) All expenses must be within the delegated approver's budgeted authority and be authorised and approved according to relevant policies, procedures and guidelines.
- c) If the expenditure is high in value in the circumstances, or there is a conflict-of-interest (perceived or otherwise on the part of the person incurring the expense), or could be perceived as sensitive, or the delegated approver is unavailable, then the cost should be referred to the delegated approver one above or the Chief Executive.

5.2. The above standard integrity tests must be applied to evaluate if an expense is reasonable and that it complies with the standards of appropriate spending by Te Pūkenga.

5.3. If you have any doubt at all, check with your manager and do not approve the expense.

## 6. Budget and Financial Delegation Holders

6.1. Budget and financial delegation holders must ensure that:

- a) all approved expenditure uses the one-up principle
- b) all approvals meet this Policy's standards, principles and other requirements
- c) the correct expenditure coding is used
- d) the expenditure is within budget
- e) all supporting documents are filed

6.2. The authorising manager is accountable for their sensitive expenditure decisions, compliance and consequences of breaches of this Policy. Compliance will be monitored by Finance.

6.3. All Kaimahi involved in making or approving sensitive expenditure are required to comply with this Policy. In addition to the recording of gifts in the Koha, Gifts and Hospitality Register, Council members are required to report gifts on an annual basis within 2 months of the end of each financial year (31 December).

6.4. Where any expenditure within scope of this Policy is deemed to be unreasonable by the Chief Financial Officer or Chief Executive (or Business Division Finance Executive / Business Division Lead in the context of business divisions), an explanation will be sought from the authoriser.

6.5. Kaimahi who consider there are grounds for enquiry into inappropriate expenditure may advise their manager or Finance immediately. Alternatively, regard should be had to the Protected Disclosures (Protection of Whistleblowers) Act 2022 (or any replacement legislation) and the Protected Disclosures

Policy adopted by Te Pūkenga in compliance with this. Council members who consider there to be grounds for enquiry should advise the Chair of Council and / or the Chief Executive.

## 7. Decision Making

7.1. Applying judgment in decision making regarding giving or accepting a gift or donation.

### Standards

7.2. All expenses and / or acceptance of a gift must withstand internal and external scrutiny. To ensure this, Kaimahi are asked to apply these standard probity tests before incurring or approving expenditure for a gift:

- a) Can Te Pūkenga confidently justify this expenditure / gift to the Minister, a taxpayer, a stakeholder, or other interested party?
- b) Does the expenditure support the functions and Charter of Te Pūkenga? If so, what are the specific organisational benefits?
- c) Would publicity on the expenditure or acceptance of the gift reflect a well-managed and prudent Te Pūkenga?
- d) Is the expenditure or value of the gift moderate and appropriate to the occasion?
- e) Is the expenditure good value for money?

### Considerations

7.3. If the expenditure on a gift or donation to be given or to be received is significant, or likely to be contentious, please consider the following:

- a) Is a risk management strategy necessary for this gift? If so, is it in place?
- b) Do the benefits outweigh any risks?
- c) Does the activity's frequency or significance warrant developing a specific policy with which to manage Te Pūkenga risk?

## 8. Alcohol

8.1. All alcohol purchases must be approved by the Chief Executive or the Business Division Lead in the context of business divisions.

8.2. Te Pūkenga is committed to providing a healthy and safe environment for Kaimahi, learners and guests. When entertaining, Kaimahi and guests' health and safety must be considered, especially when alcohol is consumed. Te Pūkenga does not tolerate driving under the influence of alcohol.

8.3. Expenditure on alcohol should be considered an infrequent event and any amount must be approved in advance by the Chief Executive or the Business Division Lead in the context of business divisions. Regard must be had to the fact that public funds are being expended and the need to withstand internal and external scrutiny.



## 9. Travel

Orbit World Travel (Orbit) is Te Pūkenga preferred supplier of all air travel, including accommodation and rental vehicles. All travel at Te Pūkenga central office is booked through Orbit by the relevant group's designated travel coordinator. During the transition phase, business divisions may continue to use the Designated Travel Management Company that they contracted with in their pre-dissolution operations.

### All of Government Air Travel Contract

- 9.1. Te Pūkenga is a participating agency to the All of Government air travel services contract. This enables Te Pūkenga to access discounted airfares from a panel of five airlines. This panel provides comprehensive route coverage domestically, across the Tasman and internationally.

### Approval to Incur Travel Expenses

- 9.2. Consideration should be given for the need to travel prior to making a booking. Video or telephone conferencing may be an acceptable alternative.
- 9.3. All travel by Kaimahi for business purposes whether within New Zealand or overseas must be approved prior to the travel and authorised in accordance with the Delegations Policy.
- 9.4. Any overseas travel by Kaimahi for business purposes must have prior approval in accordance with the applicable Delegations Policy.
- 9.5. Travel for business purposes should be made using the most efficient and cost-effective form of transport where possible. Whilst the lowest cost will be a key factor, consideration also needs to be given to efficiency, risk, effectiveness, appropriateness, and sustainability including travelling time, and location.
- 9.6. All domestic travel expenditure by the Chief Executive shall be approved by the Chair of Te Pūkenga Council within one month of travel occurring.
- 9.7. No-one can approve their own travel arrangements or related expenses. Their one-up manager (own cost-centre) or budget holder (another cost-centre) must approve proposed domestic travel.
- 9.8. All overseas travel outside of Aotearoa New Zealand must be approved by the Chief Executive or the Business Division Lead in the context of business divisions.

### Family members accompanying kaimahi

- 9.9. Family members are allowed to accompany a kaimahi member who is on official Te Pūkenga business provided:
- No additional costs are incurred by Te Pūkenga
  - The presence of family does not interfere or compromise the work-related purpose(s) of the trip.
  - They do not attend any work-related meetings/functions unless expressly invited to do so by the 'host' or work-related colleagues.

### Personal Travel

- 9.10. Personal leisure travel is permitted as an extension to approved business travel (e.g. weekend) but must be approved by the Chief Executive or the Business Division Lead in the context of business divisions and any additional cost as a consequence of the extension is met from kaimahi personal funds.
- 9.11. Personal travel beyond authorised trip: Kaimahi travelling on Te Pūkenga business will only be reimbursed for expenses incurred from Aotearoa New Zealand to their destination (and between destinations if multiple countries are included) and return. Te Pūkenga accepts no liability for personal travel costs, incidents or accidents, sight-seeing trips or other leisure activities outside of business travel; this will be at the traveller's sole discretion and responsibility.
- 9.12. Stopovers: Kaimahi may arrange private travel on stopovers during official business. In those circumstances, kaimahi must meet all additional expenses, including the cost of insurance cover as required and pay the travel agency the difference between their cost and the most direct and economical route to the official destination at the time of receipt of tickets

### Travel Arrangements

- 9.13. Travel to attend Te Pūkenga meetings or events; flights, accommodation and rental cars are booked through Orbit via the travel coordinator allocated to your team. The travel request is then sent to your approving manager to approve your travel plans before the booking is confirmed.
- 9.14. Where more than one Kaimahi is travelling to the same event then all attempts should be made to travel together where possible.
- 9.15. Te Pūkenga does not provide travel advances for any expenses claimed outside of the standard booking procedure. Reimbursement is provided only after submission of expense claim forms with attached receipts.
- 9.16. Travel arrangements should be made as soon as possible and well ahead of the actual travel date, so the expense is the most cost effective. At a minimum, travel should be booked at least 14 days in advance for domestic travel and 45 days for international. Economy travel is provided for all journeys and any requested upgrades will be incurred at your own cost or are subject to the discretion of the Chief Executive having regard to the purpose of the trip and the time / cost efficiencies of an upgrade and points 9.24 below through to 9.30.
- 9.17. Private travel may be included with Te Pūkenga-funded travel if it is incidental to the business travel and does not create any additional cost for Te Pūkenga. See points 9.11 above through to 9.13 for full information.
- 9.18. Te Pūkenga will reimburse out of pocket taxi, mileage or parking expenses and any expenses actually and reasonably incurred when travelling on Te Pūkenga business in accordance with this Policy. The standard should be modest and appropriately reflect public sector norms.

### Travel Insurance

- 9.19. Te Pūkenga does not provide Domestic Travel insurance.

- 9.20. Travel insurance is provided by Te Pūkenga for international travel only. Prior to booking any international travel, please review the insurance policy with your group's travel coordinator, to make sure it meets the needs of your trip. You are responsible to make sure your travel insurance covers what you need for your journey.
- 9.21. For all international travel, travellers must complete a Travel Insurance and Information Form, which must be signed by the appropriate level of delegated travel approver and forwarded to the travel coordinator. Whilst it is acknowledged that some travel is required at short notice, the general expectation is that applications are submitted by the traveller for processing at least 10 working days prior to the trip commencing. All existing medical conditions and medications must be declared on the Travel Insurance Form. Failure to declare existing medical conditions or previous medical events will mean the traveller may not be covered by the policy. Te Pūkenga will not be liable for any costs incurred due to erroneous or incomplete forms.
- 9.22. Independent Contractors (non-employees) travelling on Te Pūkenga business are required to provide their own travel insurance and will not be covered by Te Pūkenga policy unless otherwise negotiated with their appropriate travel approver.

### Flights

- 9.23. Your Te Pūkenga travel coordinator will book the most economical airfare as opposed to more expensive fully flexible option unless specifically required, in which case the reason will need to be noted. The standard class for all domestic and international in-flight travel under 10 hours is economy class.
- 9.24. Travellers may be permitted to fly premium economy where in-flight travel is more than 10 hours. Reasons for an upgrade to premium economy could include health or disability impairments, additional travel requirements i.e. a necessity to drive a further distance after landing or where there is a requirement to commence work immediately after landing. This must be approved by the Chief Executive or the Business Division Lead.
- 9.25. Business class travel may only be booked with approval in writing from the Chief Executive or the Business Division Lead.
- 9.26. Air New Zealand are our preferred provider although in some cases for domestic travel, Jetstar flights are available for times outside of the Air New Zealand flight schedule.
- 9.27. Unless a checked bag is requested, Te Pūkenga will book a seat-only fare, even for overnight trips. Your carry-on luggage can weigh up to 7kg<sup>4</sup>. If checked baggage is required for extended trips, this must be noted when originally contacting your travel coordinator.
- 9.28. Seat selection is on a request basis only and even if confirmed by the airline, could be changed by the airline at any time.

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<sup>4</sup> Please check your airlines website for the most up to date information.

- 9.29. It is the traveller's responsibility to check that the details contained in the itinerary are correct. This should be checked as soon as the travel documents are sent through to you in order to correct any mistakes.

#### Travel cancellations

- 9.30. Where a flight is cancelled, or a traveller is unable to fly, contact the travel coordinator as soon as possible or if outside of business hours, contact Orbit directly. For any cancellations, the travel coordinator must be contacted prior to travel commencement, where possible, in order for Te Pūkenga to recoup any losses. If the cancellation needs to be made outside of standard business hours, you are required to contact Orbit World Travel directly on their **afterhours number 07 857 0377**. Te Pūkenga preference is that where possible, if the travel cannot be refunded or held in credit, an alternative date is to be booked for future travel.

#### Air Travel Loyalty Programmes/Clubs

- 9.31. Airlines are not to be selected based on reward schemes, these must only be incidental to the business travel.
- 9.32. Paid membership to lounges or clubs must be made from a Kaimahi personal account or from their personal Airpoints account.
- 9.33. As a part of the All of Government agreement with Air New Zealand, Airpoints are not accrued when travelling for Te Pūkenga, however, status points will continue to be accrued.

## 10. Accommodation

- 10.1. If it is possible, flights will be booked in and out of the required destination on the same day. There will not be additional accommodation booked unless flights are unavailable or there is a business or safety need to stay overnight.
- 10.2. Accommodation bookings are to be booked to the economy standard within Aotearoa New Zealand, on or under the rate of NZD\$240 per night. This standard will include a single room with bathroom facilities. Depending on the country, international accommodation can be above economy standard, but must be approved by the Chief Executive or the relevant tier 2 ELT member or Business Division Lead prior to the booking being made.
- 10.3. Where accommodation is not available within the capped rate above, the most appropriate option based on business need and value for money shall be selected, ensuring the selection is defensible under public scrutiny. Documentation showing the rationale for the selection shall be collated by the travel coordinator and reported when requested.
- 10.4. Any room upgrades must receive the prior approval within the delegated authority.
- 10.5. Travelers may choose to arrange their own accommodation privately at their own cost. No expense reimbursement would be provided.

10.6. Should the traveller choose to stay privately with a friend or relative thereby saving the cost of a hotel, Te Pūkenga will reimburse up to NZD\$50 per night for a gift card or present to be passed on to the hosts.

## 11. Meals

11.1. Where it is necessary to travel overnight to attend Te Pūkenga duties, Te Pūkenga will cover reasonable meal expenses where meals are not otherwise provided as part of a Te Pūkenga event.

11.2. Te Pūkenga considers reasonable meal expenses (GST exclusive) in New Zealand dollars (NZD): breakfast up to \$25, lunch up to \$30, and dinner up to \$50. Individual cases outside these guidelines may be approved at your delegated approver's discretion. Note the cost of any alcohol consumed with a meal is not reimbursable.

11.3. Te Pūkenga will not pay for any expenditure relating to snacks, mini-bars, alcohol, or movies. The only exception is where snacks are purchased as a substitute for a meal.

11.4. Room service charges will only be paid in exceptional circumstances, e.g., arrival after restaurant has closed or the restaurant is closed due to COVID-19 or other exceptional circumstance.

11.5. Note that no reimbursement will be provided for any tips given.

### Taxi and Personal Vehicle Use

11.6. Please select whichever is the most cost-effective between driving your own car and claiming airport parking or using a Taxi or Uber service.

11.7. For personal vehicle use, travellers may claim for the distance travelled. Mileage is paid out in line with the rates published by IRD.

### Rental Vehicles

11.8. Rental vehicles are only used when other means of transport are unavailable, impractical, or more costly. The use of rented vehicles must be justified as a business need, rather than a personal preference, and authorised by your delegated approver.

11.9. Arrangements, cancellations, or changes for rental car hire shall be made through the travel coordinator or Orbit travel if it is outside of business hours.

11.10. Car hire reservations shall not be made directly with a car hire company.

11.11. Only the named driver shall drive the rental car. If more than one person will be driving the rental car, your travel co-ordinator needs to be notified at the time of booking. Once rental cars have been arranged, they are not transferable from one person to another and insurance will not cover any drivers who are not listed with the rental car provider.

11.12. The most economical type and size of rental car will be used – consistent with the requirements of the journey.

11.13. All traffic and road laws must be followed. Te Pūkenga accepts no responsibility for misdemeanours or traffic offences committed by Kaimahi while driving any vehicle. This includes parking fines.

## 12. Credit Cards

### Eligibility for Business Credit Card

- 12.1. At Te Pūkenga central office, credit cards will only be issued to permanent Kaimahi who have a legitimate and frequent need for them to perform their duties on the following grounds:
- a) they expect to travel frequently on Te Pūkenga business; or
  - b) they incur frequent reimbursable Te Pūkenga business expenses where it is not possible or time efficient to use the normal Te Pūkenga procurement system.

### Authorisation, Management, Monitoring and Reporting of card use

- 12.2. Issuing of Credit Cards is to be in accordance with the applicable Delegations Policy, which at the date of this policy for Te Pūkenga central office is:

Authority to	Delegated to	Requirements	May be sub-delegated	Requirements
Approve the issue of any purchasing cards up to \$10,000 limit.	CE	N/A	Deputy Chief Executive or chosen party in line with this Policy.	N/A

- 12.3. Kaimahi are accountable for their use of credit cards and must observe high standards of ethical behaviour when using them.
- 12.4. All credit card holders are responsible for keeping accurate records to show the nature of the goods / services purchased as per the Public Records Act 2005.
- 12.5. Managers of Kaimahi issued with credit cards are responsible for ensuring expenditure is authorised in accordance with this Policy.

### Acceptable use of Credit Cards

- 12.6. Credit cards must only be used for legitimate and approved business procurement, as follows:
- a) Transactions where there is no preferred supplier
  - b) Out-of-pocket and travel expenses
  - c) Online purchases of subscriptions, membership renewals, professional training courses, seminars/workshops.
  - d) Sundry catering expenses for ad hoc kaimahi functions where the expenditure is pre- approved in accordance with this Policy.
  - e) Social media advertising (including online marketing communication tools) approved for use by the Director of Marketing and Communications where credit card is the only payment option available.

- f) Online purchasing where it is not possible to use the normal Te Pūkenga procurement system (where secure and authorised and otherwise in accordance with the guidelines for online purchasing set out in this policy)

12.7. The use of Credit Cards must always be in accordance with the requirements of the issuing bank.

12.8. Any purchasing of IT equipment or software need to be requested through the IT Steering Group to ensure it is not doubling up on other resources already being used.

#### Unacceptable use of Credit Cards

12.9. Credit cards must not be used for:

- a) personal expenses
- b) any procurement where Te Pūkenga has a contracted supplier agreement (unless approval is given by Chief Financial Officer)
- c) refuelling of personal vehicles while on Te Pūkenga business
- d) any expenses which breach Te Pūkenga policies and guidelines
- e) cash advances of any kind.

12.10. Expenditure on the Credit Card must not exceed the monthly credit limit approved at the time of issue.

#### Policy Breaches

12.11. Kaimahi who misuse their credit card or otherwise breach this Policy, or who breach the credit card contractual terms and conditions specified by the issuing bank, will have their card withdrawn with immediate effect and be subject to disciplinary action.

12.12. Any intentional misuse may also lead to criminal charges. Te Pūkenga reserves all legal rights, including the right to recover any money from the cardholder by whatever legal means available.

### 13. Responsibilities

Role	Responsibilities
Kaimahi and Ohu Kaitiaki	<p>All Te Pūkenga Council members, employees, secondees and contractors must take all practical steps to:</p> <ul style="list-style-type: none"> <li>• maintain the highest ethical standards in their activities and operations</li> <li>• report suspected fraud, corruption, bribery, or related misconduct</li> <li>• ensure they understand how to prevent fraud and corruption.</li> </ul>
Managers	<p>All Te Pūkenga managers, within their areas of responsibility, must take all practical steps to:</p> <ul style="list-style-type: none"> <li>• assess and minimise the risk of fraud</li> <li>• support Te Pūkenga internal control systems</li> <li>• promote awareness of ethical and fraud prevention amongst kaimahi</li> </ul>

	<ul style="list-style-type: none"> <li>• ensure any reports of fraud, corruption, bribery, or related misconduct are dealt with</li> <li>• establish awareness raising measures that include training</li> <li>• regularly communicate at team meetings the importance of the policy which will also help embed a corruption free culture.</li> </ul>
ELT / Business Division leads	<p>All Te Pūkenga ELT members and Business Divisions Leads, within their areas of responsibility, must take all practical steps to:</p> <ul style="list-style-type: none"> <li>• Ensure further awareness through regular articles in any Te Pūkenga newsletter, intranet publications and email alerts, where practicable.</li> </ul>
Traveller	<p>All travellers, within their areas of responsibility, must take all practical steps to:</p> <ul style="list-style-type: none"> <li>• Travel arrangements should be made as soon as possible in line with this Policy and well ahead of the actual travel, so the expenditure is the most cost effective.</li> <li>• Travel, accommodation, and related expenses must be conducted in the most economical, cost effective and efficient manner having regards to purpose, distance, time, personal health, security, and safety conditions.</li> <li>• In the event that any travel arrangements are cancelled or changed, kaimahi must notify the relevant travel coordinator as soon as practical after the decision to ensure eligible refunds are claimed.</li> </ul>
Travel Coordinator	<p>All Te Pūkenga travel coordinators, within their areas of responsibility, must take all practical steps to:</p> <ul style="list-style-type: none"> <li>• Designated travel coordinators in each business unit/division, are responsible for booking all travel for Te Pūkenga in line with this policy, ensuring all travel is correctly approved prior to releasing any documentation to the traveller.</li> <li>• Flights, accommodation and car hire must be booked through the Orbit World Travel online portal. Anything not available in the online portal such as transfers, taxis, conference packages etc. should be booked through Orbit World Travel by contacting them directly.</li> <li>• Any significant or costly changes made to a travel booking are to be re-approved via email to the original delegated approver.</li> </ul>
Travel Approver	<p>All Te Pūkenga travel approvers, within their areas of responsibility, must take all practical steps to:</p>



	<ul style="list-style-type: none"> <li>• Ensure all travel that they approve meets the requirements and regulations of this Policy.</li> </ul>
Designated Travel Management Company	<p>Orbit World Travel and any other designated travel management company, within their areas of responsibility, must take all practical steps to:</p> <ul style="list-style-type: none"> <li>• Book travel, accommodation and rental vehicles as required.</li> <li>• Confirm travel and provide tickets to the designated team travel coordinator.</li> <li>• Send tax invoices for payment.</li> <li>• Provide consolidated travel information and reports monthly.</li> </ul>

## 14. Definitions

Term	Means
<b>Accommodation</b>	Accommodation plus other reasonable expenses incurred during a stay such as meals, phone calls, etc incurred during a hotel stay.
<b>Actual and Reasonable Expenses</b>	Approved costs which are actually incurred and deemed to be a reasonable standard and price for Te Pūkenga Kaimahi.
<b>Business Purposes</b>	Any activities for and on behalf of Te Pūkenga including professional development.
<b>Delegations Policy</b>	Schedule of delegated authority to enter into contracts and duties in accordance with statutory authority.
<b>Kaimahi</b>	All employees of Te Pūkenga, including contracted staff, and secondees providing services for Te Pūkenga, and those on fixed-term contracts.
<b>Ohu Kaitiaki</b>	All those operating at a governance level, including Council members and members of Council's advisory committees.
<b>Sensitive expenditure</b>	<p>Sensitive expenditure has the meaning set out in section 3 of this policy and includes expenditure that:</p> <ul style="list-style-type: none"> <li>• by its nature (irrespective of value) may harm the reputation of and trust in Te Pūkenga</li> <li>• could be seen as giving some private benefit to an individual kaimahi or Board member that is additional to the business benefit for Te Pūkenga</li> <li>• could be considered unusual for Te Pūkenga business purpose and/or function</li> <li>• could be considered inappropriate in terms of its value and/or frequency for a public sector entity</li> </ul>

	<ul style="list-style-type: none"> <li>could be considered or regarded as extravagant or immoderate for the public sector.</li> </ul>
<b>Travel</b>	Air flights, car rentals, bus/ferry charges, accommodation, and hotel related expenses plus any other travel related expenditure.
<b>Travel Approver</b>	A person at a higher level in the organisational chart than the level of the person incurring the expenditure (e.g. line manager).

## 15. Links to Other Documents

<p><b>Ngā Kaupapa-Here e Hāngai ana   Related policies<sup>5</sup></b></p> <p>Code of Conduct</p> <p>Council Code of Conduct</p> <p>Conflict of Interest Policy</p> <p>Disciplinary Policy</p> <p>Fraud and Corruption Policy</p> <p>Interim Delegations Policy</p> <p>Koha Policy</p> <p>Procurement Policy</p> <p>Protected Disclosures Policy</p>
<p><b>Relevant Legislation</b></p> <p>Crimes Act 1961</p> <p>Official Information Act 1982</p> <p>Protected Disclosures (Protection of Whistleblowers) Act 2022</p> <p>Privacy Act 2020</p> <p>Education and Training Act 2020</p> <p>Human Rights Act 1993</p>
<p><b>Processes, Procedures</b></p> <p><u><a href="#">Koha, Gifts and Hospitality Register</a></u></p>
<p><b>Reference</b></p> <p>OAG Guide - <u><a href="#">Controlling Sensitive Expenditure: Guidelines for Public Entities.</a></u></p>

<sup>5</sup> Where any of the related policies have not been adopted as National Policies, the policy applies only to Te Pūkenga central office and the Grandparenting Policy applies in the context of a business division.